

2003

J-200/400/600 INSTRUCTION MANUAL

(2003-04 BUDGET AND INTERIMS)

(2002-03 UNAUDITED ACTUALS AND MATRIX)

(2004-05 FUTURE YEAR BUDGET)



April 2003

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J-200/400/600 Instruction Manual

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Introduction

GENERAL GUIDELINES TO THE INSTRUCTIONS

These instructions are an aid to help the preparers of the Budget, Unaudited Actuals, Interim, and Matrix financial reports and are applicable to both school districts and county offices of education. Joint powers agencies (JPAs) should follow the district's instructions as deemed applicable. The activities of a charter school should be included in the report for the school district or county office of education that approved the charter. The following legend will assist the preparer in understanding the instructions:

- These instructions apply to both school districts and county offices of education. Differences in forms or procedures applicable to county offices of education (COEs) are *italicized*.
- References to the *Education Code* are generally shortened to *EC*.
- Checkpoints are included for those areas that should meet certain technical criteria or cross check with other documents, and are indicated by a ⇨ symbol.

MAILING ADDRESS

Reports that are to be filed with the California Department of Education (CDE) should be mailed to:

California Department of Education
School Fiscal Services Division
Financial Accountability and Information Services
1430 N Street, Suite 3800
Sacramento, CA 95814

CALIFORNIA SCHOOL ACCOUNTING MANUAL (CSAM)

The *California School Accounting Manual* (CSAM) describes the funds, their purposes, and the accounting procedures used by LEAs. You may download a copy of CSAM from the CDE Web site: <<http://www.cde.ca.gov/fiscal/sacs/csam>>. A hard copy of CSAM is available for \$29.95 each, plus shipping and handling charges. California residents are charged sales tax. Orders may be sent to the California Department of Education, CDE Press, Sales Unit, 1430 N Street, Suite 3410, Sacramento, CA 95814; FAX (916) 323-0823. Current information on prices, credit-card purchases, and shipping and handling charges may be obtained by calling the Sales Office at 1-800-995-4099.

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J-200/400/600 SOFTWARE

The J-200/400/600 software is used to prepare the Budget, Unaudited Actuals, Interims, and Matrix reports. For further information about using the reporting software, please see the *J-200/400/600 Software User Guide*.

DATA ENTRY FORMAT

All data should be reported in either cents or whole dollars (be consistent). Numbers are entered as positive values. If a negative amount is required, precede the number by a minus sign.

CHANGE ORDER FORM (CHG)

The Change Order Form is used by CDE to record and track necessary changes or bug fixes to the J-200 financial reporting system. The Change Order Form has been incorporated into the software and is located in the “Modify Supplemental Forms” section of each process mode. Select the Change Order Form, explain the problem, save, print, and either mail it to the address on the previous page or FAX it to (916) 324-7141. If you have more than one problem to report, identify each on a separate Change Order Form, and be sure to save a copy since each time you input a new Change Order Form, the prior one is overwritten.

TECHNICAL ASSISTANCE

For further information regarding the items in this *J-200/400/600 Instruction Manual*, please contact the Office of Financial Accountability and Information Services at (916) 322-1770, or send an e-mail to our office at <faisinfo@cde.ca.gov>.

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What to File and Due Dates

This manual provides general instructions for completing the Budget, Unaudited Actuals, Interim, and Matrix reports. The reports are filed at various times throughout the year. Following is a recap of the report type and filing requirements, including the due dates. For a complete listing of the specific forms required for each process, please see Attachment G of the *J-200/400/600 Software User Guide*. For further information about the various due dates, please see separate documents titled Budget Adoption and Reporting Calendars.

All forms that request a certification should be submitted with an original signature; “stamped” signatures are not acceptable. Designee signatures should only be used when indicated as allowable on the form. (When absolutely necessary, faxed copies of originally signed forms may be acceptable with prior approval from the CDE, which can be obtained by calling the Office of Financial Accountability and Information Services at (916) 322-1770.)

BUDGET ADOPTION

School districts/*COEs* file their adopted budget with their COE/*CDE*.

WHAT TO FILE–Budget Adoption Documents

A printed copy of each of the following is considered a complete submission:

- Adopted budget (J-200/*J-400*) report series) including Budget Assumptions (see page 8 for information about budget assumptions.)
- Average Daily Attendance (J-200A/*J-400A*)
- *Base Revenue Limit Calculation [J-400BRL] county only*
- Certification of Budget Adoption J-200CB/*J-400CB*
- Health and Welfare/Workers’ Compensation Certifications J-200CC/*J-400CC*
- Criteria and Standards Review J-201CS/*J-401CS*
- Technical Review Checklists J-2TR/3TR/*J-4TR/5TR*
- Revenue Limit Summary (J-201RL/*J-401RL*)
- Multiyear Projection (MYP)¹
- Budget Assumptions (See page 8 for information on budget assumptions)

¹ LEAs may use the state’s form developed for this purpose (Form J-201MYP/*J-401MYP*) or another form approved by the reviewing agency. The projection must be for the current and at least two subsequent fiscal years and must separately project unrestricted resources, restricted resources, and combined total resources.

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What to File and Due Dates - continued

DUE DATES

School districts must file their adopted budgets no later than five days after the budget is adopted or by July 1 of each fiscal year, whichever occurs first. For COEs, on or before July 1 of each fiscal year.

School districts and COEs on the dual budget process must revise their July 1 budgets, adopt revised budgets, and file revised budgets, by September 8 of each fiscal year.

UNAUDITED ACTUALS

The Unaudited Actuals Financial Report represents the financial position and results of operations of the school district[COE] that are filed with CDE prior to the completion of the annual independent audit. Budgets and interim reports are filed with their reviewing agency while the unaudited financial reports for all school districts and COEs are filed with CDE.

WHAT TO FILE–Unaudited Actuals Financial Reports

For all local educational agencies (LEAs), the following data is required to be filed with the CDE:

- One printed copy of District[County] Certification (Form J-200CA[J-400CA] with original signatures.
- *One printed copy of County Certification of Juvenile Court and County Community Schools Account [Form J-501JUV] with an original signature.*
- **NOTE: To expedite processing of your data, please do not submit printed copies of any other reports.**
- One “Export to State” set of the J-200[J-400] series unaudited actuals software data files which includes the Technical Review Checklist J-3TR[J-5TR]. Files must be exported to a readable data disk. **NOTE: Please see the J-200/400/600 Software User Guide for hints on formatting and submitting disks.**

DUE DATE–SEPTEMBER 15

School district[COE] Unaudited Actuals Financial Reports are due to the county office of education[CDE].

DUE DATE–OCTOBER 15

*COEs review the school districts’ Unaudited Actuals Financial Report for accuracy and transmit the printed certifications and unaudited actuals **EXPORT** data disk(s) to the CDE.*

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What to File and Due Dates - continued

INTERIMS

The governing board of each school district shall certify, in writing, and file interim certifications with their county superintendent of schools. **NOTE: For districts filing a qualified or negative certification, a copy of the Statement of Revenues, Expenditures and Changes in Fund Balance and the certification must also be sent to the CDE and the State Controller's Office (SCO).** *COE Interim Reports shall be reviewed by the county board of education, approved by the county superintendent of schools, and submitted to the CDE.*

WHAT TO FILE—Interim Reports

A printed copy of each of the following is considered a complete submission:

- J-250[J-450] Certification with original signatures.
- J-250A[J-450A] Average Daily Attendance (not required of JPAs).
- J-201I[J-401I] Statement of Revenues, Expenditures and Changes in Fund Balance.
- J-250-CASH[J-450-CASH] Cashflow Worksheet.¹
- J-250CS[J-450CS] Criteria and Standards Review.
- J-250MYP[J-450MYP] Multiyear Projections.²
- Financial statement for any fund projecting a negative fund balance.
- Budget Assumptions (see page 8 for information on budget assumptions).

First and Second Interim Reports are due within 45 days after the close of each interim period (October 31st and January 31st). School district[COE] Interim Reports are due to the county office of education[CDE].

1ST INTERIM—DUE DATE—DECEMBER 15

2ND INTERIM—DUE DATE—MARCH 17 (March 16 for 2004, a leap year)

PROJECTION AS OF APRIL 30—DUE DATE—JUNE 1 (IF REQUIRED)

Pursuant to *EC* Section 42131(e)[1240.2], the governing board of each school district[COE] filing a qualified or negative certification for the second report required under *EC* Section 42130[1240], or classified as qualified or negative by the county superintendent of schools[*Superintendent of Public Instruction (SPI)*], shall provide to the county superintendent of schools[SPI], the State Controller, and the Superintendent of Public Instruction no later than **June 1**, financial statement projections of the district's[COE's] fund and cash balances through June 30 for the period ending

¹ LEAs may use their own cashflow worksheet as long as it provides a monthly cashflow projected through the end of the fiscal year.

² LEAs may use the state's form developed for this purpose (Form J-251MYP[J-451MYP]) or another form approved by the reviewing agency. The projection must be for the current and at least two subsequent fiscal years and must separately project unrestricted resources, restricted resources, and combined total resources.

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What to File and Due Dates - continued

April 30. The governing boards of all other school districts[COEs] are encouraged to develop a similar financial statement for use in developing the beginning fund balances of the district[*county*] for the ensuing fiscal year.

The COE must provide notification of the district certification types within 75 days after the close of each interim period:

COEs may change a district's certification and shall provide notice of that action to the governing board of the school district and to the CDE.

COEs must notify the CDE and the State Controller's Office of the type of certification filed by each district under their jurisdiction. Additionally, for those districts classified as qualified or negative, the COEs must include their comments on those certifications, including any action proposed or taken.

MATRIX (If Applicable)

Matrix reports are only required from a limited number of LEAs. (See page 66 for more information on Matrix filing requirements.) Please contact your county office if you have questions concerning whether or not you should file a Matrix Report.

As in previous years, JPAs have the option of completing either the Matrix Report or the J-780 Program Cost Report (which is produced using separate software). JPAs that choose to file a Matrix Report must use the 40000 series CDS code number to report their data.

WHAT TO FILE—Matrix Reports

The following is considered a complete submission:

- One printed copy of the J-380MAT[J-580MAT] Matrix Report. (Note: A signature is not required, but you should include the name of the person preparing the report.)
- One printed copy of the J-380MTR[J-580MTR] Technical Review Checklist.
- A data disk which includes the above two data files.

DUE DATE—SEPTEMBER 15—School districts[COEs] and JPAs should submit their printed Matrix Report, Technical Review Checklist and data disk to the COE[CDE] at the same time they submit the J-200/600[J-400]. *The COE will submit the district and JPA Matrix Reports, Technical Review Checklists, and data disks to the CDE by October 15.*

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Suggested Order For Completing The Forms

The following order is suggested when completing the Budget and Unaudited Actual reports. While any order can be used, the following sequence will help to prevent you from receiving error messages simply because certain data has not yet been entered:

1. J-200A[J-400A]—to calculate attendance for determining revenue limit sources.
2. J-201RL[J-401RL]—to calculate the revenue limit sources and reconcile them to the K-12[Form O] form prior to reporting them in the J-201[J-401].
3. J-390[J-590]—to calculate the year-end accruals for categoricals prior to reporting in the fund reports.
4. J-201[J-401].
5. Other funds and account groups. This also includes supplementals that are applicable to various funds such as J-218P[J-418P]*, J-220P[J-420P]*, J-226A, J-227A[J-427A], J-245A[J-445A], J-248A[J-448A], J-249A[J-449A].
- *6. J-200/300S[J-400/500S]—to ensure that all interfund activities are in balance.
- *7. J-385—Column 1 information will be extracted from the J-201.
8. J-301CSR, [J-501JUV], J-301ROP[J-501ROP], J-301DAY[J-501DAY], J-200L[J-400L], J-201SEA[J-401SEA] if applicable.
9. J-200CA/CB[J-400CA/CB]—Certification pages.
10. J-200CC[J-400CC]—Health and Welfare/Workers' Compensation Certifications (budget time).
11. 2TR/3TR[4TR/5TR]—Technical Review Checklist of school district[COE] 2002-03 actuals and 2003-04 budgets.
- *12. J-2XXCS[J-4XXCS]—Criteria and Standards First Tier (Second Tier Review for General Fund if applicable) and [J-400BRL] (budget time).
13. J-201MYP[J-401MYP]—Multiyear Projection (budget time).

*The software automatically extracts the data for this form during on screen processing. Be sure to save the form after extracting it.

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Budget Assumptions

School districts and county offices prepare their budgets based on the latest assumptions available to them and we strongly encourage districts and county offices to document and include those assumptions in the budget packages submitted for approval. Further, the reviewing agency may require this information, as it is crucial in assessing the reasonableness and viability of the budgets. It will allow the reviewing agencies to better understand the budget documents and make more informed determinations as to whether the budgets are in compliance with the state adopted criteria and standards. The following is a guide to the general information that should be considered and included in an LEA's budget assumptions and packages. Note that individual reviewing agencies may require more specific, or slightly different, information.

BUDGET

GENERAL FUND REVENUES

Revenue limit

- Explain how average daily attendance (ADA) or enrollment projections were determined for the budget year, including the methodology or basis used for the projections (e.g., cohort survival, actual count, etc.).
- Explain any differences between the LEA's revenue limit calculation for the budget and the prior year Form K-12/*Form O* that are not explained by ADA changes.
- Identify the estimated COLA, equalization, and other major components of the revenue limit calculation.

Federal revenues

- Explain any material difference from the prior year actuals.

Lottery revenues

- Identify lottery amounts projected per ADA.

Mandated cost revenues

- Compare the estimate filed with the actual expenses and provide assumptions for expected reimbursements.

Categorical program revenues

- Explain any material difference from the prior year actuals.
- Explain how special education revenues were determined for budget year.
- Identify the estimated COLA and other factors used for significant programs.

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Budget Assumptions - continued

Interest earnings

- Identify the cash balances, rates, and/or trends used as a basis for estimating interest earnings. Be sure to identify any changes in the distribution schedule of local taxes, since this may affect the amount of interest that is earned.

New tax and revenue anticipation notes (TRANs)

- Identify the issue amount, costs, repayment schedule, and arbitrage for any new TRANs.

Other significant changes in revenue

- Explain any significant changes in other local revenues, such as leases, rentals, etc.

One-time revenues

- Explain any significant one-time revenues included in the budget.

GENERAL FUND EXPENDITURES

Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary costs included in the budget, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled benefit costs included in the budget, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multiyear costs.

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Budget Assumptions - continued

Other significant expenditures (Account code objects 4000 through 7000)

- Explain any significant one-time expenses such as spending a sizable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including certificates of participation (COPs), lease-purchases, and bond repayments. Identify amounts due in the budget year and the basic terms of the obligations.
- Explain the purpose of any major transfers between funds.

Components of ending fund balance

- Explain any material changes in the component amounts from the prior year actuals.
- Explain the designated components of the ending fund balance.

Net change in fund balance-General Fund

- Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are ongoing or one-time. If on-going, an explanation should be provided on how and when the deficits will be eliminated.

OTHER FUNDS

Significant changes in revenues, expenditures, or transfers

- Explain any material differences in the other funds from prior year actuals in revenues, expenditures, or transfers.

INTERIMS

GENERAL FUND REVENUES

Revenue limit

- Explain any significant changes from the budget or first interim report in average daily attendance (ADA) or enrollment projections, including the methodology or basis used for the projections (e.g., cohort survival, actual count, etc.).
- Explain any significant changes in the revenue limit calculation not explained by ADA changes.
- Identify the estimated COLA, equalization, and other major components of the revenue limit calculation.

Federal revenues

- Explain any material difference from the budget or first interim.

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Budget Assumptions - continued

Lottery revenues

- Identify projected lottery amounts per ADA.

Categorical program revenues

- Explain any material difference from the budget or first interim.

New tax and revenue anticipation notes (TRANS)

- For any new TRANS, identify the issue amount, costs, repayment schedule, and arbitrage.

Other significant changes in revenues

- Explain any significant changes in other local revenues, such as leases, rentals, etc.

One-time revenues

- Explain any significant changes from the budget or first interim in one-time revenues.

GENERAL FUND EXPENDITURES

Certificated and classified salaries

- Describe the current status of negotiations with the collective bargaining groups.
- Identify unsettled salary costs included in the interim report, if any.
- Identify assumptions used regarding the costs of step and column increases, attrition, and finalized collective bargaining agreements.
- Describe the costs associated with other staffing changes and class size adjustments.

Employee benefits

- Identify the rates used in projecting benefits for STRS, PERS, Social Security, Medicare, Unemployment Insurance, and Workers' Compensation.
- Identify unsettled benefit costs included in the interim report, if any.
- Identify assumptions used regarding the component costs of the health and welfare benefit packages, identifying self-funded portions and explaining any applicable caps.

Retirement packages

- Briefly summarize district policy, the number of retirees covered, the costs of the current benefits, the assumptions used to project, and the object and fund in which these costs are recorded.
- Identify the costs associated with a golden handshake or other retirement package, including multiyear costs.

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Budget Assumptions - continued

Other significant expenditures (Account code objects 4000 through 7000)

- Explain any significant changes from the budget or first interim in one-time expenses, such as spending a sizable carryover, one-time capital outlay, or facilities improvements.
- Describe all major obligations including COPs, lease-purchases, and bond repayments. Identify amounts due in the budget year and the basic terms of the obligations.
- Explain the purpose of any major transfers between funds.

Components of ending fund balance

- Explain any material changes from the budget or first interim report in the component amounts.
- Explain the designated components of the ending fund balance.

Net change in fund balance—General Fund

- Explain any significant budgeted unrestricted deficits. Description should detail the causes and explain whether the deficits are on going or one-time. If on-going, an explanation should be provided on how and when the deficits will be eliminated.

OTHER FUNDS

Significant changes in revenues, expenditures, or transfers

- Explain any material differences in the other funds from the budget or first interim report in revenues, expenditures, or transfers.

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Charter School Financial Reporting

For more information about financial reporting for Charter Schools, please refer to our letter, titled Financial Reporting for Charter Schools, dated March 5, 2003, at the following Web site:

<<http://www.cde.ca.gov/fiscal/financial/corresp.htm>>.

Charter Schools are not required to submit year-end financial data for fiscal year 2002-03, however districts/*COEs* may report financial data from their charter schools in the General Fund/*County School Service Fund*] or in the special revenue fund entitled Charter Schools Special Revenue Fund (Fund 210 or 410).

There are several issues that should be considered when reporting Charter School data in one of the ways noted above.

- Charter school data included in the General Fund will be subject to the calculation of compliance with the classroom teacher salary percentage required by *Education Code* Section 41372. However, if a school district fails the calculation, an explanation that the failure is due to the inclusion of the charter school data can be provided within the TRC. A penalty will not be assessed if the failure is due to the inclusion of the charter data in the General Fund. (*This calculation does not apply to COEs.*)
- Charter school data included in the General Fund/*County School Service Fund*] will be included in the calculation of the district's/*COE's*] indirect cost rate. Because the charter school expenditures will be included in the base of the district's/*COE's*] indirect cost calculation, the charter school will be able to use the indirect cost rate of the district/*COE*], if needed. However, charter school data reported in the Charter Schools Special Revenue Fund will not be included in the district's/*COE's*] indirect cost calculation. Consequently, if the charter school data is not reported in the General Fund/*CSSF*], the charter school will not be able to use the district's/*COE's*] indirect cost rate.
- Charter school data reported in the General Fund/*County School Service Fund*] will be included in the calculation of the district's/*COE's*] reserve requirement under the Criteria and Standards for district's/*COE's*] budget and interim reports. However, the district/*COE*] may provide an explanation within the Criteria and Standards form, to acknowledge that they meet the reserve requirement exclusive of the charter school expenditures. The CDE will not require the district/*COE*] to maintain a reserve for the charter school pursuant to the Criteria and Standards.

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Flexibility Transfers

Funding flexibility for categorical programs was provided in Section 12.40(a) of the *Budget Act*. This budget section gives school districts limited flexibility to reallocate funds among various programs. (See Attachment B on page 67 for a list of eligible programs.)

Up to 20 percent of the state allocation for selected categorical programs may be redirected to other selected categorical programs; however, the funding for any program cannot exceed 125 percent of the LEA's 2002-03 state allocation for that program. Also, the transfer provision may be used to initiate, continue, or expand a Healthy Start Program (*Education Code* Section 8800) or to initiate a Conflict Resolution Program (*Education Code* Section 32260).

The 2002 Budget Act requires LEAs to report to CDE any amounts shifted between programs. CDE is required to provide this information in a report to the Legislature and the Department of Finance. Information provided by LEAs in the J-390/J-590 form will be used in CDE's report.

LEAs should account for the full amount of the state allocation of funds for each applicable program in the appropriate revenue account. If an LEA reallocates amounts from one program to another, the transfer should be done through adjusting journal entries by reducing (debiting) the revenue from one program and increasing (crediting) the revenue to another program. The General Fund/CSSF will reflect the revenues as reallocated for each program. An audit trail should be maintained of the actual amount received and the amount reallocated for each program.

Note that no funding was provided in the *Budget Act* of 2002 for the “Categorical Programs Per ADA allocation.”

For further information on categorical funding, refer to the “*Report on the Budget Act of 2002*.” This report is available on the School Fiscal Services Division Web site: <<http://www.cde.ca.gov/fiscal/budgetact>>. Also see the April 15, 2003 letter titled “Fiscal Issues Resulting from Budget Cuts and Appropriation Deferrals”, available on the School Fiscal Services Division Web site: <<http://www.cde.ca.gov/fiscal/financial/corresp.htm>>. This letter has information on the impact of deferred appropriations on categorical flexibility transfers.

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Mello-Roos Community Facility District

The Mello-Roos Community Facilities Act, enacted in 1982, provides that cities, counties and special districts may form “community facilities districts” (CFD) over specific defined areas within their jurisdiction. A CFD is a special financing entity through which a local government is empowered to levy special taxes and issue bonds authorized by a two-thirds (2/3) vote of the qualified electors of such district. A CFD is a legally constituted entity created for the purpose of financing certain facilities and services.

A Mello-Roos Community Facility District is considered to be a separate legal entity from the school district; therefore, do not report its activities in the school district's J-200 reports.

However, the school district's audited financial statements must include the Mello-Roos activities as a component unit.

- For the J-200 forms, report transfers of funds between the school district and the Mello-Roos district as Revenues (All Other Transfers In—account 8799), and Expenditures (All Other Transfers Out—account 7299).

J-200/400/600 Instruction Manual

Description of Fund Format

SUMMARY STATEMENT: J-2xx/J-4xx/

This section displays revenues, expenditures, and other financing sources and uses categories by major object in the operating statements. It includes year-end balances in the fund reconciliation.

Revenues: Section A

Displays current year operating revenues which are income of a recurring or on-going nature, and likely to be received year after year. Does not include interfund transfers or non-recurring sources (revenues) such as proceeds from the sale of sites.

Expenditures: Section B

Displays current year operating expenditures, which are outgo of a recurring or on-going nature, and likely to be expended year after year. Does not include interfund transfers or non-recurring uses of revenues (expenditures) such as transfers from lapsed or reorganized districts.

Excess (Deficiency) of Revenues Over Expenditures Before Other Financing Sources and Uses: Section C

Compares current operating revenues and expenditures, indicates whether or not revenues and expenditures are balanced, and highlights any deficit in current operations. Creates a first line of focus on the on-going financial health of the fund.

Other Financing Sources/Uses: Section D

Displays all interfund transfers plus other current year sources (revenues) and uses (expenditures). The other sources/uses are generally of a non-recurring nature, and are not likely to be received or expended year after year, such as site sale proceeds (source) and transfers from lapsed or reorganized districts (use). Provides information on the amount of unrestricted General Fund revenues needed to subsidize restricted programs.

Net Increase (Decrease) in Fund Balance: Section E

Displays the net change in the fund balance as a result of all current year activities. Does not include the current year beginning fund balance (prior year's ending fund balance).

Fund Balance, Reserves: Section F

Displays the current year beginning fund balance, current year ending fund balance, and reserves.

Beginning Balance—As of July 1 (Prior Year): F.1a

The 2002-03 unaudited actuals beginning balance must agree with the 2001-02 ending balance as reported to the California Department of Education. For the 2003-04 budget year, the software automatically calculates the beginning balance based on the amount calculated on the 2002-03 unaudited actuals ending balance.

J-200/400/600 Instruction Manual

Description of Fund Format - continued

- ⇒ CDE will be providing LEAs with a list of 2001-02 ending fund balances. Please ensure that your 2002-03 “July 1” beginning balances agree with these 2001-02 ending balances for each fund.

Adjustments: F.1b & F.1d

A prior period adjustment applies to a correction of an error in the financial statements of a prior period or a restatement of the beginning balance when a change in accounting principle cannot be applied retroactively. Prior period adjustments or restatements are only applicable to the unaudited actuals section of the report.

Components of Ending Fund Balance

Reserved Amounts: 9611–9640

Report the amounts which are reserved and unavailable for appropriation/expenditures such as: Revolving Cash (9611), Stores (9612), Prepaid Expenditures (9613), Other (9619), General Reserve (9630) per *EC* Section 42124, and Legally Restricted Balances (9640).

- Unaudited actuals data reported in the Cash in Revolving Fund (9130), Stores (9210) and Prepaid Expenditures (9220) will automatically be posted to Revolving Cash (9611), Stores (9612) and Prepaid Expenditures (9613), respectively. Budget data for Revolving Cash (9611), Stores (9612) and Prepaid Expenditures (9613) must be manually keyed into each of the accounts.
- Moneys in the General Reserve are not available during the current fiscal year unless the provisions of *EC* Section 42610 are met.
- Report as Other (9619) in the General Fund/*CSSF*], if the COPs Reserve Account (Reserve for Debt Service) is accounted for in the General Fund/*CSSF*].
- For the budget year, report legally restricted balances that have not been “reserved” or “designated” as an Unappropriated Amount (9790).

Designated Amounts: 9710–9789

Report the description and amount of reserves which have been established by specific board action, including amounts “Designated for Economic Uncertainties.”

- Designated reserves will be carried forward from year to year unless board action is taken to close out the reserves.
- Transfers from Designated Amounts to any expenditure classification require approval by the governing board (*EC* Section 42125).

J-200/400/600 Instruction Manual

Description of Fund Format - continued

Undesignated/Unappropriated Fund Balance: 9790

- Report as UNDESIGNATED any amounts that have not been designated or reserved for specific purposes in the prior (actual) year.
- Report as UNAPPROPRIATED any amounts that have not been appropriated, reserved or designated for specific expenditure purposes in the budget year.
- Transfers from Undesignated Amounts to any expenditure classification require approval by the governing board (*EC* Section 42125).

Fund Reconciliation: Unaudited Actuals only

Display the fund's assets, liabilities and fund balance at June 30, 2003.

Assets: Section G

Report the general ledger assets as of June 30, 2003.

⇒ Total Assets (line G-9) must equal Total Liabilities (line H-7) plus Fund Equity (line I).

Liabilities: Section H

Report the general ledger liabilities as of June 30, 2003.

Fund Equity: Section I

Report the Fund Balance as of June 30, 2003.

⇒ Fund Equity (line I) must agree with the Ending Balance reported on line F-2 of the Fund balance, Reserves section.

REVENUE DETAIL J-2xxR/J-4xxR/:

This section presents the revenue detail for the fund.

EXPENDITURE DETAIL J-2xxE/J-4xxE/:

This section presents the expenditure detail for the fund.

OTHER FINANCING SOURCES/USES DETAIL J-2xxO/J-4xxO/:

This section presents the interfund transfers and other sources/uses for the fund.

J-200/400/600 Instruction Manual

Funds/Account Groups

Please refer to the *California School Accounting Manual* (CSAM) for specific descriptions and direction regarding the funds and account groups. The following information is provided as an augmentation to the information in the CSAM. If a fund or account group is not discussed, there is no information/clarification in addition to what is in CSAM.

J-201/J-401/ GENERAL FUND/COUNTY SCHOOL SERVICE FUND/

The General Fund/CSSF/ J-201/J-401/ exists to account for all financial resources of the district/COE/ except those required by law to be in another fund. The General Fund/CSSF/ report is separated into two columns, restricted and unrestricted, to separately identify, account for, and report programs or activities within this fund.

Restricted programs or activities are defined as programs or activities funded from external sources of income which are legally or donor restricted to specific purposes. Expenditures reported for restricted programs must include the total amounts expended on the programs, including any direct support or indirect support costs. Refer to the *California School Accounting Manual*, Procedure No. 305, “Separating Restricted Programs or Activities from Unrestricted Programs or Activities in the General Fund,” for a description of restricted programs or activities.

Within form J-201/J-401/, unrestricted (columns A and D) and restricted (columns B and E), separation guidelines are as follows:

- Report restricted programs or activities in the Restricted column.
- Programs funded from both restricted and unrestricted sources are to be reported in the Restricted column.
- Funds or activities “restricted” or set aside by the board from unrestricted sources of income are to be reported in the Unrestricted column.

REVENUE LIMIT SOURCES

<u>Reference</u>	<u>Description</u>
(8011-8019)	<u>State Aid Entitlement</u> Report current year State Aid Entitlement in Object 8011. Report current year state-aid portion of the general purpose entitlement funding for charter schools in Object 8015. Report prior year adjustments or corrections to State Aid Entitlement in Object 8019. This represents amounts received but not previously accrued for prior year apportionments.
⇒	<ul style="list-style-type: none">• Account 8011 should agree with Form K-12, EDP 999, line M/<i>Form O, EDP 954, line Z</i>].

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

- ⇒ • Account 8011 should also agree with the amount reported on line 38, “Net State Aid-Revenue Limit,” of the Revenue Limit Summary (J-201RL)[*line 38 of the J-401RL*].
- (8021-8044 and 8048) Tax Relief Subventions, County and District Taxes
Report the proceeds of levies that count toward the revenue limit calculation.
- ⇒ • Amounts in accounts 8021-8044 and account 8048 (Penalties and Interest on Delinquent Revenue Limit Taxes) should agree with those reported on Form J-29-B (Report of the Estimated Amount of Taxes Collected and Distributed-Districts)[*J-29-C, Report of the Estimated Amount of Taxes To Be Collected and Distributed for the County Superintendent*], on file with the county office of education.
- (8081-8089) Miscellaneous Funds
- ⇒ • Report Royalties and Bonuses in Object 8081 and Other In Lieu Taxes in Object 8082.
- The Non–Revenue Limit Adjustment (Object 8089) represents a transfer of 50% of the amount in revenue accounts 8081-8082 from Revenue Limit Sources to Other Local Income.
- ⇒ • Amounts should agree with those reported on Form J-29.1 (Report of “Miscellaneous Funds”), on file with the COE.
- (8091) Special Education ADA Transfer
Report transfer from unrestricted Revenue Limit sources to the restricted Special Education program by decreasing (debiting) revenue account 8091 under the Unrestricted column and increasing (crediting) revenue account 8091 under the Restricted column. Note: This is not a required transfer in the new special education funding model under AB602 (Chapter 854/1997).
- ⇒ • **Columns C and F must be -0-.**
- (8092) PERS Reduction Transfer
The PERS Reduction to the revenue limit represents the transfer of funds from the LEA to another agency. The PERS Reduction Transfer does not apply to Basic Aid districts. Report the transfer by increasing (crediting) revenue account 8092 and increasing (debiting) expenditure account 7270.
- ⇒ • Amount should agree with Form K-12, EDP 085, line D-17, and with line 13 of the Revenue Limit Summary (J-201RL). *Amount should agree with Form O, EDP 935, line K-1; and with line 15 of the Revenue Limit Summary (J-401RL).*
- (8093) ROC/P Apprentice Hours Transfer

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

Report the transfer from unrestricted Revenue Limit Sources to the restricted ROC/P program by decreasing (debiting) revenue account 8093 under the Unrestricted column and increasing (crediting) revenue account 8093 under the Restricted column.

- ⇒
- Amount should agree with Form K-12, EDP 087, line J, only if Apprentice activities are operated through the school district's ROC/P program. *[Amount should agree with Form O, EDP 879, line Q, only if Apprentice activities are operated through the county office's ROC/P program].*

(8094) Adult Education ADA/Apprentice Transfers to the Adult Education Fund

Report the transfer by decreasing (debiting) revenue account 8094 in the General Fund/[CSSF] and increasing (crediting) revenue account 8094 in the Adult Education Fund (Form J-202)/[J-402].

- ⇒
- If the Apprentice activities are operated through the school district's Adult Education program, the transfer for the Adult Apprentice should agree with Form K-12, EDP 087, line J.
 - *If a COE operates an adult education program per EC Section 52616.21, the transfer for the adult education block grant should agree with Form O, EDP 199, line R.*
- ⇒
- The transfer out should agree with the revenue account 8094 in the Adult Education Fund (Form J-202)/[J-402].

(8095) Continuation Education ADA Revenue Limit Transfer

Report Continuation Education program as restricted only if Continuation Education funds are received pursuant to EC Section 42244. Report the transfer by decreasing (debiting) revenue account 8095 under the Unrestricted column and increasing (crediting) revenue account 8095 under the Restricted column.

- ⇒
- The Continuation Education ADA Transfer should equal the sum of the following: The amount in Form K-12, EDP 115, line D-24d TIMES the ADA in the Continuation Education program, PLUS Necessary Small Continuation High School Revenue Limit Adjustment and COLA in Form K-12, EDP 058, line D-15.

[8095] Juvenile Court/County Community Schools

Report the transfer by decreasing (debiting) revenue account 8095 under the Unrestricted column and increasing (crediting) revenue account 8095 under the Restricted column.

- ⇒
- Amount should agree with EDP 781, line A-4 PLUS EDP 785, line A-5 PLUS EDP 952, line Z-3 of the Form O; and with the sum of lines 1, 2, and 28 of the Revenue Limit Form (J-401RL).

(8098) Community Day School Transfer

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

Report the transfer by decreasing (debiting) revenue account 8098 under the Unrestricted column and increasing (crediting) revenue account 8098 under the Restricted column.

- The community day schools transfer should equal the sum of the amount in Form K-12, EDP 024, line B, TIMES the ADA in the Community Day Schools, PLUS the amount in EDP 800, line K. *[Amount should equal the sum of the amount in Form O, EDP 300, line G-1 PLUS EDP 800, line S].*

(8099) All Other Transfers

Report any transfers from unrestricted Revenue Limit Sources not classified above which are to be transferred to a restricted program in the General Fund/[CSSF] such as Small School Transportation/*such as Specialized Schools Programs*] or to another fund (such as Meals for the Needy).

- ⇒ • For transfers within the General Fund/[CSSF], columns C and F must be -0-.
- ⇒ • Meals for the Needy transfer must agree with account 8099 in the Cafeteria Special Revenue Fund (J-203/[J-403] or J-231/[J-431]).

OTHER STATE REVENUES

(8311) ROC/P Entitlement

Report current year ROC/P entitlement in Object 8311. Report prior year adjustments/corrections to the ROC/P Entitlement in account 8319.

- ⇒ • Should agree with Schedule A, EDP 670/*Form R, EDP 662, line R*].

(8321-8329) Special Education Master Plan

Report the current year Special Education entitlement in Object 8321. Report prior year adjustments/corrections to the Special Education Entitlement in Object 8329.

- ⇒ • Because of AB 602, most SELPAs are electing to have the SELPA Administrative Units (AUs) receive the Special Education Apportionments. Please refer to CSAM procedure 610 for the appropriate accounting by the SELPA AUs and their participating LEAs.

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

J-202/J-402/ ADULT EDUCATION FUND

The Adult Education Fund J-202/J-402/ exists to separate federal, state and local income for adult education programs. Moneys in the Adult Education Fund can only be expended for adult education purposes. Moneys received for *EC* Section 52616(b) programs other than adult education shall not be expended for adult education.

<u>Reference</u>	<u>Description</u>
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(8011-8019)	<u>State Aid Entitlement</u>
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Report current year Adult Education entitlement in Object 8011. Report prior year adjustments or corrections to the State Aid Entitlement in Object 8019.

- ⇒
- Amount should agree with Form S, EDP 340, line N.

(8094)	<u>Adult Education ADA/Apprentice Transfers from General Fund/CSSF/</u>
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Report the transfer by decreasing (debiting) revenue account 8094 in the General Fund and increasing (crediting) revenue account 8094 in the Adult Education Fund.

- ⇒
- If the Apprentice activities are operated through the school district's Adult Education program, the transfer for the Adult Apprentice should agree with Form K-12, EDP 087, line J.
 - *If a COE operates an adult education program per EC Section 52616.21, the transfer for the adult education block grant should agree with Form O, EDP 199, line R.*
- ⇒
- Amount should agree with revenue account 8094 in the General Fund/CSSF/(Form J-201/J-401).

(7350-7399)	<u>Direct/Indirect Support-Interfund</u>
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Use to distribute direct support and indirect support charges from the General Fund to the Adult Education Fund.

- ⇒
- Allowable charges to the Adult Education Fund are defined to include direct instructional costs, direct support costs, and indirect costs--all specifically defined in *EC* Section 52616.4(a)(3). Indirect costs are the lesser of the school district's indirect cost rate as approved by the CDE or the statewide average indirect cost rate for adult education programs. The statewide average indirect cost rate for adult education programs for use in 2003-04 is 5.56%.

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

J-203[J-403] CAFETERIA SPECIAL REVENUE FUND

J-231[J-431] CAFETERIA ENTERPRISE FUND

The Cafeteria Special Revenue Fund J-203[J-403] and Cafeteria Enterprise Fund J-231[J-431] exist to separate federal, state and local income to operate the food service program. The guidance in this section pertains to both types of cafeteria funds; for more information on which type of fund you should operate see the *California School Accounting Manual*, Allowable Funds and Account Groups chapter and *Education Code* sections 38093 through 38095. For school districts[COEs] having multiple cafeteria accounts, the information pertaining to each account should be consolidated and reported as a single cafeteria fund of the district[COE]. The cafeteria fund shall be used only for such expenditures as are necessary for the operation of the school food service program.

<u>Reference</u>	<u>Description</u>
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Expenses	<u>Cafeteria Program Expenses</u>
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Cafeteria program expenses which are initially charged against the General Fund[CSSF] shall be included in appropriate object of expenditure classifications and charged to the food service program. The General Fund[CSSF] may be reimbursed at any time from the cafeteria fund for these expenditures by crediting the expense in the General Fund[CSSF] and charging the expense in the cafeteria fund.

(7350-7399)	<u>Direct/Indirect Support-Interfund</u>
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Use to distribute direct support and indirect support charges from the General Fund[CSSF] to the cafeteria fund.

- AB 1643 (Chapter 690/93), which became effective January 1, 1994, made changes in the food service programs. Specifically, a district[COE] cannot charge a food service program more than once for expenditures for the same service. If a food service program is being charged for a service as a direct cost, the district[COE] shall not allocate that cost as a direct support cost or indirect cost. In addition, indirect costs shall be limited to the lesser of the district's[COE's] indirect cost rate as approved by the CDE or the statewide average indirect cost rate for food service programs. The statewide average indirect cost rate for food service programs for use in 2003-04 is 5.70%.

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

J-210/410/ CHARTER SCHOOLS SPECIAL REVENUE FUND

The Charter Schools Special Revenue Fund exists as an option to separately report the activities of those charter schools not included in the General Fund[*County School Service Fund*].

<u>Reference</u>	<u>Description</u>
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(8011)	<u>State Aid Entitlement</u> Report summer school revenues by direct funded charter schools.
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J-226 BOND INTEREST AND REDEMPTION FUND

The Bond Interest and Redemption Fund J-226 exists for the repayment of bonds issued for a school district. The county auditor maintains control over the bond interest and redemption funds of the district. The county treasurer shall pay the principal and interest on the bonds from taxes levied by the county auditor-controller. Expenditures in this fund are limited to bond interest, redemption, and related costs.

Component Districts

- Use a separate document for each of the component districts of a school district when there remains any indebtedness at the beginning of the fiscal year, and when the indebtedness is not applicable to the entire area of that school district.
- When using more than one document, clearly identify each document and include a summary report.

Transfer to General Fund

- Transfers to the General Fund may be made only after the payment of all bonds and coupons payable from the Bond Interest and Redemption Fund.
- Where different bond issues are treated as separate accounts, these accounts should not be regarded as separate bond interest and redemption funds. Money remaining in any one of the subsidiary bond interest and redemption accounts should not be transferred to the General Fund but should be applied toward the outstanding obligations of the other subsidiary accounts.

J-200/400/600 Instruction Manual

Funds/Account Groups - continued

J-249/J-449/ GENERAL LONG-TERM DEBT ACCOUNT GROUP (REQUIRED IF LONG-TERM DEBT EXISTS)

The General Long-Term Debt Account Group J-249/*J-449* is a self-balancing set of accounting records which records the amounts of the general long-term debt of the LEA. It is established for the unmatured principal of long-term indebtedness that is not the primary obligation of the proprietary or trust fund. Long-term indebtedness is composed of the outstanding principal of bonds, long-term notes payable, capital leases, certificates of participation, and long-term liabilities for accumulated compensated absences. Typically, long-term debts are incurred to construct or purchase buildings, land, and equipment for the LEA. LEAs should maintain detailed information on all of their long-term debts, including issue date, interest rate, total debt outstanding, principal and interest repayment, and the like.

- ⇒ In addition, LEAs should work with their auditors to ensure that the different liabilities within the general long-term debt account group are classified and reported correctly and consistently in the J-249/*J-449* and the audit report.
- ⇒ The liabilities (accounts 9581 through 9589) are automatically reported if amounts are entered in the corresponding liability accounts reported in the General Long-Term Debt, Schedule of Changes J-249A/*J-449A*. Also, Amounts to be Provided for Retirement of General Long-Term Debt (account 9685) is automatically computed based on the amounts reported in the liability accounts, less the Amount Available in Other Funds (account 9680).

J-200/400/600 Instruction Manual

Supplemental Forms

J-200A/J-400A/ AVERAGE DAILY ATTENDANCE

The Average Daily Attendance (ADA), Form J-200A/J-400A/ displays the ADA data for the Second Period Report of Attendance (July 1–April 15), for the Annual Report of Attendance (July 1–June 30), and for the revenue limit calculation.

School Districts

J-200A 2002-03 Estimated Unaudited Actuals

- Use the P-2 Attendance Report (J-18/19 and J-18/19C Supplement) for the “P-2 ADA Report” column.
- Use the Annual Attendance Report for the “Annual ADA” column.
- Use the ADA reported on the Form K-12 Revenue Limit Worksheets for the “Revenue Limit ADA” column.

J-200A 2003-04 Budget

- Estimate the ADA for the P-2 and the Annual Attendance Reports.
- Estimate the ADA to be used for the revenue limit calculation.

County Offices of Education

[J-400A] 2002-03 Unaudited Actuals

- *Use the Annual Attendance Reports (J-27/28 and J-18/19C Supplement) for the “Annual ADA” column.*
- *Use the ADA reported on the Form O Revenue Limit Worksheets for the “Revenue Limit ADA” column.*

[J-400A] 2003-04 Budget

- *Estimate the ADA for the Annual Attendance Reports.*
- *Estimate the ADA to be used for the revenue limit calculation.*

NOTE: There is a separate section on the bottom of Form J-200A/J-400A/ to separately account for Charter Schools ADA; Charter Schools ADA should not be included in the K-12 ADA portion of these forms.

J-200/400/600 Instruction Manual

Supplemental Forms - continued

J-200CA/J-400CA/ UNAUDITED ACTUALS CERTIFICATION J-200CB/J-400CB/ BUDGET CERTIFICATION

The Unaudited Actuals/Budget certifications J-200CA/CB[J-400CA/CB] provide information about the budget review process and are the official signature pages for the Budget and Unaudited Actuals Report submissions. The process mode selected in the software will automatically determine the appropriate form required for submission. In addition, the reporting period (July 1 Budget or September 8 Budget) will be entered automatically on the J-200CB[J-400CB] Budget Certification based on the process mode selected.

The J-200CA[J-400CA] Unaudited Actuals certification also includes a section for indicating your budget adoption cycle, Single or Dual, for the 2004-05 fiscal year.

NOTE: If your budget is being re-submitted with revisions, continue to select the original submission cycle and indicate “Revised” on the printed copy [i.e., X July 1 Budget, Single (Revised)].

J-200CC/J-400CC/ HEALTH AND WELFARE/WORKERS’ COMPENSATION CERTIFICATIONS

The Health and Welfare/Workers’ Compensation Certifications J-200CC[J-400CC] provide information about reserves budgeted for the costs of health and welfare benefits of retired employees over the age of 65 and workers’ compensation claims for self-insured school districts[COEs].

The governing board[*county board of education*] shall certify to the county superintendent of schools[SPI] the amount of money, if any, that it has decided to reserve in its budget for the costs of those health and welfare benefits for its retired employees over the age of 65 (*EC Section 42140[c] [EC Section 42140(d)]*), and the costs of workers’ compensation claims for self-insured school districts[COEs](*EC Section 42141[c] [EC Section 42141(d)]*).

Separate categories are available for those school districts[COEs] that are members of health and welfare benefits and workers’ compensation JPAs. Select the category that is most appropriate for your district[COEs].

J-200/400/600 Instruction Manual

Supplemental Forms - continued

J-200L/J-400L/ LOTTERY REPORT

All lottery revenues including the restricted portion for instructional materials, must be separately accounted for, but each year only 100 LEAs are required to actually file a report of their expenditures and ending balances with the CDE. The listing of the 100 LEAs selected for this year's submission has been included with the J-200 transmittal letter sent to the COEs. If you are one of the 100 LEAs selected to report, Lottery Report J-200L/J-400L must be completed. If you are unsure as to whether or not to file a Lottery Report, please contact your COE. Additional information on the Lottery may be obtained from Janet Finley (916) 323-5091 in the School Fiscal Services Division of the CDE.

Lottery revenues are available for expenditure without regard to fiscal year, permitting districts to carry funds over into succeeding fiscal years.

<u>Reference</u>	<u>Description</u>
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- | | |
|-------------|--|
| (Section A) | <u>Expenditures by Object–All Funds</u>
Report total lottery expenditures by major object in all funds, excluding the Interfund Transfers Out (account 7610-7629). Report the total ending balance of unexpended lottery revenues in all funds. |
| (Section B) | <u>Total Lottery Expenditures–By Fund</u>
Report total expenditures incurred in each fund. |
| ⇒ | • Total expenditures must agree with the total expenditures in Section A. |

J-200/300S/J-400/500S/ SUMMARY OF INTERFUND ACTIVITIES

The Summary of Interfund Activities J-200/300S/J-400/500S is for reconciling the Interfund activities of the district/COE. Upon selecting the form, the software will automatically generate this report, and will indicate whether the Interfund activities are balanced. For the direct costs (5750–5799) and direct/indirect support costs (7350–7399):

- Amounts are charged to a fund in the “Interfund Services In” columns.
- Amounts are credited to a fund in the “Interfund Services Out” columns.

<u>Reference</u>	<u>Description</u>
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- | | |
|-------------|---|
| (5750-5799) | ⇒ • The sum of “Direct Costs of Interfund Services In” must agree with the sum of “Interfund Services Out.” |
|-------------|---|

J-200/400/600 Instruction Manual

Supplemental Forms - continued

- (7350-7399) ⇒ • The sum of “Interfund Transfers In of Support Costs” must agree with the sum of “Interfund Transfers Out of Support Costs.”
- (8910-8929) ⇒ • The sum of “Interfund Transfers In” must agree with the sum of “Interfund
(7610-7629) Transfers Out.”

The software will report any imbalance in these comparisons.

J-200TC/J-400TC/ TABLE OF CONTENTS

The Table of Contents J-200TC/J-400TC/ shows the fund and supplemental reports included in the 2002-03 Unaudited Actuals Financial Report and the 2003-04 Budget Report. The software will automatically generate this form based on forms entered.

2TR/3TR/4TR/5TR/ TECHNICAL REVIEW CHECKLIST

The Technical Review Checklist (TRC) 2TR/3TR/4TR/5TR/ provides checks to validate the data on the fund and supplemental forms. The TRC must be processed against the budget and unaudited actuals data before either are submitted to the COE or the CDE.

The majority of the checks are automated, however, there are several questions requiring manual entry of a Yes, No or N/A response. In addition, an explanation must be entered for any valid exceptions. These entries must be made before the software will allow the data to be exported for submission to the CDE.

J-201RL/J-401RL/ REVENUE LIMIT SUMMARY

This form recaps data from the apportionment form K-12[Form O]. It provides detail to support amounts reported for several revenue limit accounts on Form J-201R[J-401R]. The software compares the revenue limit data reported on Form J-201RL[J-401RL] to data on Form J-201R[J-401R].

The form has two columns, one for the year prior to the budget year and one for the budget year. Both columns should be completed. For the year prior to the budget year, use the most current Form K-12[Form O]. For the budget year, we recommend preparing a Form K-12[Form O] with the latest available assumptions.

J-200/400/600 Instruction Manual

Supplemental Forms - continued

School Districts (Form J-201RL)

<u>Reference</u>	<u>Description</u>
(Lines 1-4)	<u>Base Revenue Limit per ADA</u> On line 1, enter the amount from Form K-12, EDP 025. On line 2, enter the inflation amount from Form K-12, EDP 019. Enter any other non-Form K-12 Base Revenue Limit per ADA adjustments on line 3. Line 4 is the sum of lines 1, 2, and 3 and represents the Base Revenue Limit per ADA for your district.
(Lines 5a, 5b, and 5c)	<u>Base Revenue Limit</u> On line 5b, enter the Revenue Limit ADA from Form K-12, EDP 033. Multiply the ADA by the Base Revenue Limit per ADA on line 5a for your district's total Base Revenue Limit, line 5c.
(Lines 6-29)	<u>Other Revenue Limit Adjustments</u> On lines 6 through 26, enter the amounts from Form K-12, EDP numbers 209, 211, 058, 045, 960, 370, 084, 085, 121, 310, 315, 181, 129, 087, 800, 060, 160, 070, 165, 670, 240, 062, and 223 respectively. Enter other non-Form K-12 adjustments on line 28. Line 29 is the sum of lines 5c through 28 and represents the total revenue limit for your district.
(Lines 30-36)	<u>Local Revenue Sources</u> On lines 30, 31, 32, 33 and 35, enter the local revenue amounts from Form K-12, EDP numbers 124, 117, 118, 125, and 123, respectively. Line 36 is the portion of the Revenue Limit to be funded by State Aid. ⇒ NOTE: The software will check to see if the sum of lines 31, 32 and 33 agrees with the sum of objects 8021 through 8089 reported on Form J-201.
(Line 37)	<u>Basic Aid Entitlement</u> Complete line 37 only if you are a Basic Aid District. On line 37, from Form K-12, enter the sum of EDP numbers 122, 223, 121, 310, 315, 181, 129, 070, 165, 240, 087, 700, and 800.
(Line 38)	<u>Net State Aid–Revenue Limit</u> Enter the greater of lines 36 or line 37 on line 38. NOTE: The software will check to see if the amount on line 38 agrees with the amount reported on Form J-201, Object 8011. ⇒

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Supplemental Forms - continued

(Lines 39 and 40) Net Accrual to State Aid–Revenue Limit
On line 39, from Form K-12, Exhibit H, EDP 999, enter revenue limit apportionments received from the state through June 30th. The difference between lines 38 and 39 is the accrual amount for revenue limit sources. At closing, districts will record an accounts receivable if line 38 is greater than line 39, or an accounts payable if line 38 is less than line 39.

County Offices of Education (Form J-401RL)

<u>Reference</u>	<u>Description</u>
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(Lines 1-29)	<u>County School Service Fund–Revenue Limit</u> On lines 1 through 3, 5 through 7, and 9 through 28 enter the amounts from Form O, EDP numbers 781, 785, 795, 829, 838, 839, 846, 863, 678, 878, 945, 868, 935, 300, 871, 877, 879, 800, 199, 803, 181, 129, 139, 948, 951, 961 and 952, respectively. Enter any other non-Form O adjustments on line 29. Line 30 is the sum of Lines 4, 5, 8, 9 through 14, 16 through 25, and 27 through 29, minus lines 15 and 26 and represents the total revenue limit (prior to applying the state deficit) for your county office.
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(Lines 31 and 32)	<u>Property Tax Revenues</u> On line 31, enter the property tax revenues from Form O, EDP 910. On line 32 enter the 6-digit ratio of special education property taxes to total property taxes from Form O, EDP 912.
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(Lines 33, 34, and 35)	<u>Local Revenue</u> On lines 33 through 35, enter the local revenue amounts from Form O, EDP numbers 916, 926, and 932, respectively.
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(Line 37)	<u>State Aid</u> Line 37 (sum of lines 17 through 25, 27a and b, and 28 minus line 26) applies only to county offices receiving excess property taxes.
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(Line 38)	<u>Net State Aid–Revenue Limit</u>
⇒	Enter the greater of line 36 or line 37 on line 38. Note: The software will check to see if the amount on line 38 agrees with the amount reported on Form J-401, Object 8011.

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Supplemental Forms - continued

- (Lines 39 and 40) Net Accrual to State Aid–Revenue Limit
On line 39, enter revenue limit apportionments received from the state through June 30th. The difference between line 38 and line 39 is the accrual amount for revenue limit sources. At closing, county offices will record an accounts receivable if line 38 is greater than line 39, or an accounts payable if line 38 is less than line 39.
- (Lines 41 and 43) Base Revenue Limits per ADA
On line 41, enter the average Base Revenue Limit per ADA for the Juvenile Court Schools (EDP 763) and the County Community Schools (EDP 776). On line 43, enter the Base Revenue Limit per ADA for the ROC/P program from Form R/Y, EDP 680. These numbers are extracted to Form J-400 for computing standards for the Criteria & Standards.
- (Lines 42 and 44) Cost of Living Adjustment (COLA)
Enter the percentage COLA used for the Cal-SAFE County Classroom, Other ADA, and Other non-ADA programs. This COLA is extracted to Form J-400 for computing standards for the Criteria & Standards.
- (Line 45) Revenue Amount for Cal-SAFE County Classroom
In line 45, enter the amount reported on form J-401, Object 8096 or the amount included in Object 8590 for Cal-SAFE County Classroom.

J-201SEA/J-401SEA/ SPECIAL EDUCATION REVENUE ALLOCATIONS (Optional)

The Special Education Revenue Allocations, Form J-201SEA/J-401SEA, is an optional form for reporting and budgeting special education revenues of a special education local plan area (SELPA) and the allocations to its SELPA members. The LEA that is the Administrative Unit (AU) of the SELPA can use this optional form, or another format of its choice, to provide information on the special education revenues and SELPA member allocations to its reviewing agency, as well as to its SELPA members.

Upon opening Form J-201SEA/J-401SEA, the software automatically extracts the SELPA name and SELPA members based on the reporting LEA, except for those COEs that are the AU of more than one SELPA. For those COEs a screen will appear from which to select the desired SELPA. Based on the SELPA selection made, the SELPA name and SELPA members will be extracted.

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Section A

Report the total special education revenues for the SELPA, by source.

Section B

Report the total special education revenues allocated to each SELPA member listed in Section B.

J-218P/J-418P/ SCHEDULE OF PROJECT BALANCES—STATE SCHOOL BUILDING LEASE-PURCHASE FUND (Optional)

Report the current activities for each of the individual projects approved by the California State Allocation Board and included in the State School Building Lease-Purchase Fund. For each project include the project number, total current year income, total current year outgo, beginning balance, and ending balance.

The J-218P/J-418P/ is optional and is provided for LEAs that have multiple projects and do not use the multiple project function in the J-200/400/600 software when completing the J-218/J-418/. Upon entering the J-218P/J-418P/ form, amounts for Total Revenues and Other Sources, Total Expenditures and Other Uses, Fund Balance, Reserves-Net Beginning Balance, and Fund Balance Reserves-Ending Balance, June 30, from the J-218/J-418/ are automatically reported in line 1. The sum of the individual projects listed in the J-218P/J-418P/ must agree with line 1.

J-220P/J-420P/ SCHEDULE OF PROJECT BALANCES—COUNTY SCHOOL FACILITIES FUND (OPTIONAL)

Report the current activities for each of the individual projects approved by the California State Allocation Board and included in the County School Facilities Fund. For each project, include the project number, total current year income, total current year outgo, beginning balance, and ending balance.

The J-220P/J-420P/ is optional and is provided for LEAs that have multiple projects and do not use the multiple project function in the J-200/400/600 software when completing the J-220/J-420/. Upon entering the J-220P/J-420P/ form, amounts for Total Revenues and Other Sources, Total Expenditures and Other Uses, Fund Balance, Reserves-Net Beginning Balance, and Fund Balance Reserves-Ending Balance, June 30, from the J-220/J-420/ are automatically reported in line 1. The sum of the individual projects listed in the J-220P/J-420P/ must agree with line 1.

J-226A ANALYSIS OF BONDED INDEBTEDNESS(REQUIRED IF FUND 226 EXISTS)

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The Analysis of Bonded Indebtedness, J-226A, is for reporting the outstanding bonded indebtedness at the end of the fiscal year. It is also used in determining the maximum amount of taxes required for the budget year, and for reporting the tax rate to be levied by the county auditor. J-226A provides multiple columns which allow for the entry of individual bonds.

J-227A/J-427A/ ANALYSIS OF RESTRICTED LEVIES(REQUIRED IF FUND 227/427 EXISTS)

The Analysis of Restricted Levies, J-227A/J-427A/, is for determining the maximum amount of taxes required for the budget year and for reporting the tax rate to be levied by the county auditor.

J-245A/J-445A/ AGENCY FUND, STATEMENT OF CHANGES IN ASSETS AND LIABILITIES (REQUIRED IF FUND 245/445 DATA EXISTS)

The Agency Fund, Statement of Changes in Assets and Liabilities J-245A/J-445A/ is used to report changes in the Agency Fund assets and liabilities for the fiscal year. Report any audit adjustments, additions, and deletions in the corresponding columns. The June 30 ending balance should agree with the assets (accounts 9110, 9120, 9140, 9150, 9160, and 9170) and liabilities (accounts 9520 and 9575) reported on the J-245/J-445/.

J-248A/J-448A/ GENERAL FIXED ASSETS ACCOUNT GROUP, SCHEDULE OF CHANGES (REQUIRED IF GENERAL FIXED ASSETS DATA EXISTS)

The General Fixed Assets Account Group, Schedule of Changes J-248A/J-448A/ is used to report changes in the general fixed assets for the fiscal year. Report any audit adjustments, additions, and deductions in the corresponding columns. The June 30 ending balance should agree with assets (accounts 9410, 9420, 9425, 9430, 9435, 9440, 9445, and 9450) reported in the J-248/J-448/.

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J-249A/J-449A/ GENERAL LONG-TERM DEBT, SCHEDULE OF CHANGES (REQUIRED IF LONG-TERM DEBT EXISTS)

The General Long-Term Debt, Schedule of Changes J-249A/J-449A/ is for reporting the change in the general long-term debt account group balance for the fiscal year.

- ⇒ • CDE included with the J-200 transmittal letters sent to the county office a list of the general long-term debt balances by individual category (i.e., general obligation bond, state school building loan, compensated absences, etc.). Please ensure that these balances agree with the “July 1” balance reported on the J-249A/J-449A/ for the 2002-03 Unaudited Actuals Financial Report submission.

Report any audit adjustments, additions, and/or deductions in the corresponding columns. The June 30 balances will be automatically reflected in the General Long-Term Debt Account Group J-249A/J-449A/ (accounts 9581, 9582, 9584, 9585, 9586, 9587, 9588 and 9589).

J-301CSA CERTIFICATED STAFF PERFORMANCE AWARDS

EC Section 44654 requires that expenditures incurred in the Certificated Staff Performance Awards Program be identified as a separate line item on a financial report filed by the school district or charter school. Use the Certificated Staff Performance Award J-301CSA to report the 2002-03 actual revenues and expenditures. For more information about accounting for these awards, see the CDE Web site: <<http://www.cde.ca.gov/fiscal/sacs/sacsfaqs/default.asp>>, Click on awards.

<u>Reference</u>	<u>Description</u>
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(Line F-2)	<u>Ending Balance, June 30</u>
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	This line should be positive or zero. If line F-2 is negative, it means that other General Fund resources were used to support this program. Report these resources on line D-3, “Contributions to Restricted Programs.”
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J-301CSR CLASS SIZE REDUCTION PROGRAM (Grade 9)

EC Section 52086(b) requires that expenditures incurred in the Class Size Reduction Program for Grade 9 be identified as a separate line item on a financial report filed by the school district. Use the Class Size Reduction Program (Grade 9) J-301CSR to report the 2002-03 actual revenues and expenditures. Also report the expenditures for any Grade 10, 11 or 12 Class Size Reduction Programs that were “Grand-fathered” in to the program by AB 1115, Chapter 40, Statutes of 1999, pursuant to *Education Code* Section 52084(g).

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<u>Reference</u>	<u>Description</u>
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(Line F-2)	<u>Ending Balance, June 30</u>
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This line should be positive. If line F-2 is negative, it means that other General Fund resources were used to support this program. Report these resources on line D-3, "Contributions to Restricted Programs."

J-301DAY/J-501DAY/ COMMUNITY DAY SCHOOLS

EC Section 48660.2(a) requires school districts and county offices of education operating community day schools to report the direct instructional costs and documented support costs of their community day school programs. Refer to Part I of the *California School Accounting Manual* (CSAM). School districts should use J-301DAY/J-501DAY to report the costs of their community day school program.

<u>Reference</u>	<u>Description</u>
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Page 1	COST
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(Line A8)	Total direct instructional costs should agree with the community day school costs reported on EDP 128, Column 3, of the Form J-380/J-580].
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(Line B8)	Total documented support costs should agree with the community day school costs reported on EDP 128, Column 4, of the Form J-380/J-580]. Rents and leases costs that are documented on the J-380 should be included here. <i>For county offices of education, any rents and leases costs or maintenance and operations costs documented on the J-580 should be included here.</i>
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(Line C1-C7)	School districts should include any community day school maintenance and operations costs, or any rents and leases costs for community day schools that were not documented on the J-380. <i>County offices of education should include rents and leases or maintenance and operations costs here only if those costs were not documented on the J-580.</i>
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(Line D)	This is the sum of lines A8, B8, and C8. This expenditure amount will be compared to the revenues generated on behalf of pupils while enrolled in community day schools to ensure that at least 90 percent of the revenues were spent for community day school purposes.
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Page 2	COMPLIANCE CALCULATION (Optional)
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Although the Compliance Calculation portion of Form J-301DAY/[J-501DAY] is optional, completion of the Compliance Calculation will allow you to determine if you are in compliance with EC Section 48660.2(b), which requires the SPI to determine if at least 90 percent of each LEA's funding for community day schools was spent for community day school purposes. If the SPI determines that an LEA is not compliant, a reduction in funding from the next apportionment will be made.

- (Line A) Report the Community Day Schools Revenue Limit Transfers. This amount should equal the sum of the amount in Form K-12, EDP 024, line B, TIMES the ADA in the Community Day Schools, PLUS the amount in EDP 800, line L. *Amounts should equal the sum of the amount in Form O, EDP 300, PLUS EDP 800.*
- (Line B) This line equals line A times **.90**.
- (Line C) This line is the Total Program Costs from line D on page 1.
- (Line D) This line is the difference between the Total Program Costs in line C and the Net Revenues in line B. If line D is positive, this amount will be reduced from the next apportionment, subject to CDE verification.

J-301ROP/[J-401/501ROP] REGIONAL OCCUPATIONAL CENTERS/PROGRAMS(ROC/P)

Use the Regional Occupational Centers/Programs J-301ROP/[J-501ROP] to report the 2002-03 actual revenues and expenditures for regional occupational centers or programs. The J-380/[J-580] Annual Program Cost Report may provide useful information in completing this report.

NOTE: County offices that would like to include ROC/P funds in the Criteria and Standards reserves calculations must complete the J-401/451ROP form for the applicable Budget and Interim periods and must ensure that the reserves to be included are reported in Object 9770, Designated for Economic Uncertainties. Available reserves from this program may only be included up to the applicable percentage of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program.

- (Line F-2) Ending Balance, June 30
This line should be positive. If line F-2 is negative, it means that other General Fund [CSSF] resources were used to support this program. Report these resources on line D-3, "Contributions to Restricted Programs."

Allowable Reserves and Ending Balances

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- *EC* Section 52321 allows ROC/Ps to maintain ending balances equal to no more than 15% of total expenditures.
- The only exception is the ending balance in the capital outlay and equipment replacement reserve. Balances in this reserve may accumulate over a period of years. Only the current year contribution to this reserve is included within the balance subject to the 15% limitation.

Exemptions Districts Not Required to Submit

Districts participating in a county-operated or a JPA-operated ROC/P will not complete this form.

- If either a county ROC/P or a JPA ROC/P contracts with the district to operate a part of the program, the district must account for the income and expenditures in the Nonagency program; the data will not be reported on Form J-301ROP.

County Offices Not Required to Submit

County offices participating in an ROC/P operated by another county or a JPA will not complete this form.

- *If an ROC/P operated by either another county or a JPA contracts with the county office to operate a part of the program, the county must account for the income and the expenditures in the Nonagency program; the data will not be reported on Form J-501ROP.*

J-285 CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION (Optional)

J-385 CURRENT EXPENSE FORMULA/MINIMUM CLASSROOM COMPENSATION (Required)

All districts are required to complete the J-385 for Unaudited Actual submission. The J-285 is used for budget development and is considered Optional.

The Current Expense Formula/Minimum Classroom Compensation J-285(Optional)/J-385(Required) is used for the following purposes:

- Allows county offices to determine whether the district complies with *EC* Section 41372, which requires that elementary, unified, and high school districts expend at least 60%, 55%, and 50% respectively, of their current cost of education for the payment of salaries for classroom teachers. *EC* Section 41374 provides for certain school districts with individual class sessions below a certain number of pupils to be exempt from the *EC* Section 41372 requirements. (Enter an “X” in line 15 of the J-285(Optional)/J-385 (Required), if your district is exempt.)

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- To determine the “maintenance of effort calculation” for certain federal programs (e.g., Title 1).
- To report the current cost of education (EDP 365).

The software will automatically generate certain sections of this form. An exception will be reported in the Technical Review Checklist if the percent of the current cost of education expended for classroom compensation doesn’t meet the required percentage, unless exemption is indicated in line 15 of the J-285(OPTIONAL)/J-385(Required).

<u>Reference</u>	<u>Description</u>
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(Part 1)	<u>Current Expense Formula</u>
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Calculate the current expense formula as follows:

(Column 1)	<u>Total Expense for the Year</u>
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The software extracts the data for the total expense for the year from the Estimated/Unaudited Actuals Financial Report in the General Fund, Form J-201.

(Column 2)	<u>Reductions 1</u>
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Certain expenditures are excluded from the “Current Expense of Education.” Expenditures for Nonagency, Community Services, Food Services, Fringe Benefits for Retired Persons, and Facilities Acquisition and Construction programs which are included in “Total Expense for Year” (Column 1), are not included in the “Current Expense of Education” (Column 3) and should be reported as “Reductions” (Column 2). The expenditure data for these reductions can be obtained from the Form J-380, “Annual Program Cost Report.”

Note: Maintenance Assessment District expenditures are considered to be part of the Community Services program.

(Column 4)	<u>Reductions 2</u>
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Certain expenditures are excluded from the “Minimum Classroom Compensation.” Expenditures for transportation, lottery expenditures, amounts paid to nonpublic schools for the education of special education students, and certain categorical aid expenditures which are included in “Current Expense of Education” (Column 3), are not included in the “Minimum Classroom Compensation” and should be reported as “Reductions” (Column 4).

Expenditures for categorical aid programs which do not allow teacher salary expenditures or require disbursement of the funds without regard to the requirements of EC Section 41372 should be reported as “Reductions” (Column 4), thereby

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reducing the “Current Expense” (Column 5). Examples of these categorical aid programs are as follows:

- AB 2882 Online Advanced Placement and Instructional Computers
- Agricultural Vocational Education
- Class Size Reduction Facilities
- Community Education: Intergenerational Education
- Education Technology
- Federal School Renovation Classroom Technology
- Goals 2000: Student Academic Partnership (Grade 7-12)
- Goals 2000: Reading Professional Development
- Immediate Intervention/Underperforming Schools
- Instructional Materials Fund K-8
- Instructional Materials Fund 9-12
- Library Protection Act
- Lottery: Instructional Materials
- NCLB: Title IV, Part B, 21st Century Community Centers Learning Program
- Peer Assistance & Review Program for Teachers
- Small School District Bus Grant
- Standardized Account Code Structure
- Year Round Program (Implementation Grant)
- Charter Schools Facilities Lease Program
- School Bus Emissions Reductions Fund
- Staff Development: Principals’ Training
- ROC/P: Equipment

(Part II) Minimum Classroom Compensation

Report the classroom compensation. The software will generate all of this information except for lines 11 and 12.

- Line 11: Report the salaries and benefits of teachers and instructional aides that were deducted in Column 2.
- Line 12: Report the salaries and benefits of teachers and instructional aides that were deducted in Column 4.

J-390/J-590/ FEDERAL, STATE AND LOCAL GRANT AWARDS, REVENUES AND EXPENDITURES (CATEGORICAL PROGRAMS) (REQUIRED)

The Categorical Programs Form J-390/J-590/ has been designed to assist you in determining the correct amount of deferred revenue, the restricted ending fund balance, and the unused grant award (carryover) at the end of the year. Information from the J-390/J-590/ reports will also be used for tracking flexibility transfers between categorical programs as required by the Budget Act of 2002.

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Report on the J-390/[J-590] all federal, state and local (optional) categorical revenues for which the district/[COE] is responsible. List all categoricals according to the official name of the program. For federal programs, include the 5-digit federal catalog number from the Catalog of Federal Domestic Assistance.

Specific revenue recognition policies are used in financial accounting for categorical funds. Applying the appropriate policy is extremely important. To account for categoricals properly, you must first determine if the categorical program is subject to deferred revenue, or subject to restricted ending fund balance. Refer to the definitions below for Categorical Programs Subject to Deferred Revenues and Categorical Programs Subject to Restricted Ending Fund Balance.

Information on whether a particular program is accounted for as subject to deferred revenue or subject to restricted ending fund balance for financial accounting is available at the following Web site: <<http://www.cde.ca.gov/fiscal/sacs>>. Click on **SACS Query Page** and follow the instructions to use the Query database.

CATEGORICAL PROGRAMS SUBJECT TO DEFERRED REVENUES

Categorical Programs are classified as Subject to Deferred Revenues if their revenue is earned at the time qualifying expenditures are made. In general, an expenditure is the prime factor for determining grant eligibility and revenue is recognized when the qualifying expenditure is made. For this reason, these categorical program revenues are considered earned when the expenditure is recorded (expended).

The following rules apply to accounting for these programs:

1. The revenue is recognized when cash is received.
2. At the end of the year, if the total revenues received exceed the total donor-authorized expenditures, the difference is recorded as deferred revenue. Deferred revenue is revenue that has been received but has not been earned (expended). The total expenditures used in this calculation may not exceed the program award.
3. At the end of the year, if the total revenues are less than the total donor-authorized expenditures, the difference is recorded as an accounts receivable. The total expenditures used in the calculation may not exceed the program award.
4. Unused program award revenue (carryover) is the difference between the total program award and the total donor-authorized expenditures for the year. The amount of any unused program award revenue (carryover) is not recorded in the books but is added to the amount of the program award for the subsequent year to determine the total revenue available. The unused program award revenue should not be recorded as an accounts receivable because it is not earned.

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Categorical Programs Subject to Restricted Ending Fund Balance are discussed in the next section beginning on page 46.

Headings Provide for each program the official name of the program, the 5-digit number from the Catalogue of Federal Domestic Assistance, the account code used to record the revenue, and the local description of the program, if any.

AWARDS

- (Line 1) Prior Year Carryover
Report the amount of the prior year's unused award which may be expended in the current year. Include any adjustments made to prior the year's award. This amount includes any deferred revenue from the prior year.
- (Line 2a) Current Year Award
Report the amount of the award for the current year. This amount should agree with the award letter or document from the grantor agency.
- (Line 2b) Flexibility Transfers (FOR STATE FUNDED PROGRAMS ONLY)
For State categorical programs, include any Flexibility Transfers pursuant to Section 12.40(a) of the Budget Act of 2002. The total of line 2b for State Deferred Revenue and State Restricted Ending Fund Balance must net to zero. See page 14 for further information on accounting for Flexibility Transfers; see the *J-200/400/600 Software User Guide* for special instructions to identify flexibility transfer programs and input the transfers.
- (Line 2c) Adjusted Current Year Award
Report the sum of the Current Year Award (line 2a) and the Flexibility Transfers (line 2b).
- (Line 3) Required Matching Funds/Other
Report the amount of any required matching funds as indicated in the award letter or document. If there is no required match, enter zero. Exclude "in-kind" matching. Report other income generated by certain categorical programs such as interest earned from Instructional Materials funds (*EC* Section 60242.5).
- (Line 4) Total Available Award
The sum of the prior year carryover (line 1), the adjusted current year award (line 2c), and the required matching funds (line 3).

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REVENUES

- (Line 5) Revenue Deferred from Prior Year
Report the amount of deferred revenue recorded in the prior year.
- (Line 6) Cash Received in Current Year
Report the amount of cash received during the current year. Include the amount of any cash received from the prior year's award which was not recorded as an account receivable in the prior year. If adjustments were made to the current year's revenue accounts as a result of prior year's accounts receivable and accounts payable, report these amounts also.
- (Line 7) Contributed Matching Funds
Report the amount of matching funds contributed by the district[COE]. Exclude "in-kind" matching.
- (Line 8) Total Available
The sum of the deferred revenue from the prior year (line 5), the cash received in the current year (line 6), and the contributed matching funds (line 7).

EXPENDITURES

- (Line 9) Donor-Authorized Expenditures
Report the sum of the direct, direct support, and indirect costs as approved by the grantor agency; include expenditures of matching funds. The donor-authorized expenditures may not exceed the total available award (line 4).
- (Line 10) Non Donor-Authorized Expenditures
Report any expenditures not authorized by the grantor agency, e.g., expenditures in excess of the available award amount (encroachment). Districts[COEs] should record a contribution to restricted programs equal to their non donor-authorized expenditures.
- (Line 11) Total Expenditures
Report the sum of the donor-authorized expenditures (line 9) and the non donor-authorized expenditures (line 10).
- (Line 12) Amounts Included in Line 6 above for Prior Year Adjustments
Report the amount of the adjustments made to the current year's revenue accounts as a result of prior year's accounts receivable and accounts payable on this line. These adjustments should be reported as the opposite of the adjustments made on line 6.

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For example, if a negative adjustment of \$200 was reported on line 6 for an adjustment for prior year's accounts receivable, this line should show a positive adjustment of \$200.

(Line 13) Calculation of Deferred Revenue or Accounts Payable, and Accounts Receivable Amounts

Calculate the amount as follows: line 8 minus line 9 plus line 12.

- (Line 13a) • If the computed amount is positive and the program allows for unused funds to be retained and used in the next year, report the amount on line 13a, Deferred Revenue. The deferred revenue is the amount of categorical funds, which have been received as of June 30, but have not been spent and, therefore, have not been earned.
- (Line 13b) • If the computed amount is positive and the program does not allow unused funds to be retained and used in the next year, report the amount on line 13b, Accounts Payable. This amount is owed back to the grantor agency.
- (Line 13c) • If the computed amount is negative, report the amount on line 13c, Accounts Receivable. This is the amount of revenue earned but not received from the grantor agency.
- (Line 14) Unused Grant Award Calculation
This amount will be automatically calculated as follows: line 4 minus line 9. This represents the amount of the current year's award which has not been spent.
- (Line 15) If Carryover is Allowed, Enter Line 14 Amount Here
If carryover is allowed, enter the amount from line 14; this amount will be added to the award for the next year to determine the total available award. If the award does not allow the unused funds to be carried over to the next year, enter zero. Districts should use this information in preparing the next year's budget.

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(Line 16) Reconciliation of Revenue

- ⇒
- Calculate the amount as follows: Add line 5 plus line 6, subtract line 13a and line 13b, and add line 13c. This line should agree with the revenue reported on the financial statements for this program.

CATEGORICAL PROGRAMS SUBJECT TO RESTRICTED ENDING FUND BALANCES

Categorical Programs are classified as Subject to Restricted Ending Fund Balances if their revenue is earned at the time the funds are apportioned to the LEA.

These categorical programs are generally entitlements based on an allocation formula. These programs are restricted, but more in form than in substance. Only a failure on the part of the LEA to comply with regulations will cause a forfeiture of the funds. Any program funds not expended before the end of the year must be reported as Restricted Ending Fund Balance.

The following rules apply to accounting for these programs:

1. The revenue is recognized when cash is received.
2. The amount of any revenue that has not been received by June 30, but is expected to be received by September 30, should be accrued as an accounts receivable.
3. At the end of the year, any program funds that have not been expended are recorded as restricted ending balance. This is done because restrictions remain on the type of expenditures that can be made from the revenues; therefore, the fund balance for this program must be separated from the fund balance available for general use.

Categorical Programs Subject to Deferred Revenues are discussed in the previous section beginning on page 42.

Headings Provide for each program the official name of the program, the 5-digit number from the Catalogue of Federal Domestic Assistance, the account code used to record the revenue, and the local description of the program, if any.

AWARDS

(Line 1) Prior Year Restricted Ending Balance

Report the restricted ending balance for this award as reported last year. Include any adjustments which were made to the award of the prior year.

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Supplemental Forms - continued

- (Line 2a) Current Year Award
Report the amount of the current year's award. This amount should agree with the award letter or document from the grantor agency.
- (Line 2b) Flexibility Transfers (FOR STATE FUNDED PROGRAMS ONLY)
For State categorical programs, include any Flexibility Transfers pursuant to Section 12.40(a) of the Budget Act of 2002. See page 14 for further information on accounting for Flexibility Transfers.
- (Line 2c) Adjusted Current Year Award
Report the sum of the Current Year Award (line 2a) and Flexibility Transfers (line 2b).
- (Line 3) Required Matching Funds/Other
Report the amount of any required matching funds as indicated in the award letter or document. If there is no required match, enter zero. Exclude "in-kind" matching. Report other income generated by certain categorical programs such as interest earned from Instructional Materials funds (*EC* Section 60242.5).
- (Line 4) Total Available Award
Report the sum of the restricted ending balance from last year (line 1), the adjusted current year's award (line 2c), and the required matching funds (line 3). This amount represents the total available to be spent this year.

REVENUES

- (Line 5) Cash Received in Current Year
Report the amount of the current year's award received. Include in this amount any adjustments to the current year's revenue account as a result of the prior year's accounts receivable.
- (Line 6) Amounts Included in Line 5 for Prior Year Adjustments
Report the amount of the adjustments made to the current year's revenue accounts as a result of the prior year's accounts receivable on this line. These adjustments should be reported as the opposite of the adjustments made on line 6. For example, if a negative adjustment of \$200 was reported on line 5 for an adjustment for prior year's accounts receivable, this line should show a positive adjustment of \$200.

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Supplemental Forms - continued

- (Line 7a) Accounts Receivable
Calculate the amount as follows: Line 2c minus line 5 minus line 6. This is the amount of the award for the current year which has not been received from the donor agency.
- (Line 7b) Non-current Accounts Receivable
Report the Non-current Accounts Receivable which is not expected to be received by September 30. Do not make an entry to your books for the Non-current Accounts Receivable (e.g., the final payment for the Miller-Unruh program is usually not received for two years after the year of the award).
- (Line 7c) Current Accounts Receivable
Report the Current Accounts Receivable (line 7a minus 7b). This represents the portion of the award for the current year that is expected to be received by September 30. An entry should be made to your books for the Current Accounts Receivable.
- (Line 8) Contributed Matching Funds
Report the amount of matching funds contributed by the district/*COE*. Exclude “in-kind” matching.
- (Line 9) Total Available
Add the amount of the current year’s revenue (line 5), the current accounts receivable (line 7c), and the contributed matching funds (line 8). This line should agree with the total revenue reported for this categorical program on the financial statements.

EXPENDITURES

- (Line 10) Donor-Authorized Expenditures
Report the sum of the direct, direct support, and indirect costs as approved by the grantor agency; include expenditure of required matching funds. The donor-authorized expenditures may not exceed the total available award (line 4).
- (Line 11) Non Donor-Authorized Expenditures
Report any expenditures not authorized by the grantor agency, e.g., expenditures in excess of the available award amount (encroachment). Districts/*COEs* should show a contribution to restricted programs equal to their non donor-authorized expenditures.
- (Line 12) Total Expenditures

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Supplemental Forms - continued

Report the sum of the donor-authorized expenditures (line 10) and non donor-authorized expenditures (line 11).

- (Line 13) Restricted Ending Balance—Current Year
Subtract the donor-authorized expenditures (line 10) from the total available award (line 4). This amount is included in account 9640—Legally Restricted Balances on the J-201/J-401J. It should be noted that prior year adjustments may necessitate an additional contribution to the restricted programs or a reverse contribution to the unrestricted programs.

[J-401/501JUV] JUVENILE COURT AND COMMUNITY SCHOOL ACCOUNT

Use the Juvenile Court and Community School Account J-501JUV to report the 2002-03 unaudited actual revenues and expenditures. (Juvenile Court, and Community School expenditures consistent with the requirements of EC Section 42238.18). Expenditures reported for these programs are categorized as direct costs of instruction, documented direct support costs, allocated direct support costs, facilities costs, and indirect costs. The county superintendent or designee shall certify that the juvenile court, county group home and institutions, and community school funds have been expended in accordance with EC Section 42238.18. The J-580 Annual Program Cost Report will provide useful information in completing this report

NOTE: County offices that would like to include Juvenile Court and Community Schools funds in the Criteria and Standards reserves calculations must complete the J-401JUV form during the applicable Budget and Interim periods and must ensure that the reserves to be included are reported in Object 9710, Designated for Economic Uncertainties. Available reserves from this program may only be included up to the applicable percentage of program expenditures, and funds designated as reserves for this purpose continue to be restricted for use only in this program.

<u>Reference</u>	<u>Description</u>
[Line B-5] [7310]	<u>Indirect Costs</u> <i>Indirect costs charged to this program cannot exceed 10% of the total expenditures.</i>
[Line D-2]	<u>Ending Balance, June 30</u> <i>This line should be positive. If line D-2 is negative, it means that other County School Service Fund resources were used to support this program. Report these resources on line A-2, "Contributions to Restricted Programs."</i>

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Supplemental Forms - continued

Allowable Reserves and Ending Balances per EC Section 42238.18:

- [Line D-2i4] • Capital Outlay Reserve: A county may accumulate over a period of two or more given school years a net ending balance in the capital outlay reserve account of more than 15% of the previous year's expenditures under provisions of the governing board.
- [Line F-5] • 15% Allowable Transfer: At the end of any given school year, the net ending balance in the Juvenile Court and Community School Account may be distributed to a reserve account for economic contingencies or to a reserve account for capital outlay, provided that the combined total transferred does not exceed 15% of the previous year's authorized expenditures. The fund placed in the reserve account shall only be expended for juvenile court, county group home and institutions, or community school programs. Line F-5 calculates any transfers in excess of the 15% allowable transfer.
- [Line G-6] • Net Ending Balance: Except for those funds placed in a capital outlay reserve account, the net ending balance shall not exceed the greater of 15% of the previous year's expenditures or \$25,000. Only the current contribution to the capital outlay reserve account is included within the balance subject to the 15% limitation. Line G-6 calculates any excess in allowable ending balance.
- [Line F-5 and G-6] • Withholding of Apportionment:
The Superintendent of Public Instruction shall withhold from the subsequent year's apportionment an amount equal to any ending balance in the Juvenile Court and Community School Account in excess of the transfers to reserves for economic contingencies and capital outlay.

J-201/J-401/MYP—MULTIYEAR PROJECTION

All LEAs are required to submit, along with their budgets, multiyear (current and two subsequent fiscal years) projections for their General Fund/*County School Service Fund*. These multiyear projections must be submitted in three formats to show the unrestricted and the restricted General Fund separately and the unrestricted and restricted General Fund combined. Although multiyear projections are required, use of Form J-201/401/MYP is not. LEAs can use their own multiyear projection form with the approval of their reviewing agency. For additional information on Form J-201/401/MYP, please refer to the *J-200 Software User Guide*.

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Criteria and Standards

LEAs are required by law (*EC* Section 33129) to use the Criteria and Standards adopted by the State Board of Education pursuant to *Education Code* Section 33127 in developing their budgets and managing their expenditures. Criteria and Standards are used to monitor the fiscal stability of LEAs.

BUDGET

At budget time, the superintendent of the school district[*COE*] indicates on the budget certification that a Criteria and Standards review has been conducted (*EC* Section 42127[1622]). The certification and a copy of the Criteria and Standards J-201CS[*J-401CS*] must accompany the budget when it is submitted to the school district's[*COE's*] governing board for adoption. After the budget has been adopted, the county superintendent of schools[*SPI*] will conduct a review of each budget as follows:

- Examine the adopted budget to determine whether it complies with the Criteria and Standards. The county superintendent of schools[*SPI*] shall identify, if necessary, any technical corrections that must be made to bring the budget into compliance with the Criteria and Standards.
- Determine whether the adopted budget will allow the school district[*COE*] to meet its financial obligations during the fiscal year, and is consistent with a financial plan that will enable the school district[*COE*] to satisfy its multiyear financial commitments.

FIRST TIER REVIEW

LEAs must conduct a First Tier Review of their July 1 budgets. Those that participate in the dual budget adoption cycle must also conduct a First Tier Review of their September 8 budgets.

The First Tier Review consists of two parts: an analysis of three criteria and standards, and supplemental information about the status of the budget. The three criteria are average daily attendance (ADA), deficit spending, and reserves. Each of these criteria has at least one standard by which it is measured. The variance levels and percentages included in the standards are determined by the average daily attendance[*and budget size*] of the LEA, and are automatically calculated by the software.

Average Daily Attendance (ADA) has not been overestimated in the 1st prior year or in 2 or more of the previous 3 years in excess of standard variance levels.

- **Districts:** Use the ADA totals reported in the Estimated Revenue Limit ADA column of the J-200A, Average Daily Attendance Report, for this computation. Only include ADA for elementary and high school General Education and Special Education Programs. ADA for other programs such as Concurrently Enrolled Adults, Independent Study, Students 21 and Over and Students 19 and Over Not Continuously Enrolled, and ROC/P are not included in this computation.

J-200/400/600 Instruction Manual

Criteria and Standards - continued

- **COEs:** *Use the ADA totals reported in the Estimated Revenue Limit ADA column of the J-400A, Average Daily Attendance Report, for this computation. Only include ADA for Juvenile Halls, Homes and Camps, County Group Home and Institution Pupils, Community School Pupils, Cal-SAFE, Community Day Schools, ROC/P, and ADA from school districts.*

Deficit Spending has not exceeded standard variance levels in either the 1st and 2nd prior years or the 1st and 3rd prior years. Deficit Spending is defined as revenues plus other financing sources less expenditures less other financing uses.

Reserves are not less than the standard percentages as applied to total (unrestricted and restricted) expenditures, transfers out and uses, except as provided for in *Education Code* Section 33128. An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of pass-through revenues to its participating members from its reserve calculation. Those Administrative Units choosing to exclude pass-through funds should consider the potential liability, pursuant to *Education Code* Section 56836.04, should such funds allocated to their SELPA members be found to have been expended for unauthorized purposes.

- The Designated for Economic Uncertainties is a reserve amount, set aside expressly for major unforeseen events, that would otherwise jeopardize the budget plan. Such a reserve is not for expenditures that are known or can be anticipated.
- “Restricted” funds are not legally available, and therefore should not be considered in the reserve computation *[except that for COEs, available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to applicable percentage of program expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs]*.

The First Tier Review also requests supplemental information on the following items:

Multiyear Projection for the General Fund/CSSF indicates that the fund balance for the budget year and two subsequent fiscal years will be positive.

Change in Fund Balance for the budget and 2 prior years

- Continuous declines in fund balance may be an indication of a deteriorating financial condition. Requires an explanation if fund balance has declined for the last two fiscal years.

Components of Ending Fund Balance—Ensure that the sum of the components of the ending fund balance are not greater than the ending fund balance. Adjust restricted and unrestricted components as necessary.

J-200/400/600 Instruction Manual

Criteria and Standards - continued

One-time Resources that are committed to fund more than 1% of on-going General Fund operating expenditures in the budget year.

- Since one-time resources will not be available to fund future operations, a detailed explanation must be provided to identify how the one-time resources will be replaced.

Special Education Revenues

- An analysis of the percentage change in Special Education revenues is required. An explanation is required if budgeted special education revenues change by more than 5% from the prior year.

Significant Multiyear Commitments for the next 3 years.

- Identify all significant multiyear commitments and their source of payment for the next 3 years for all funds (i.e., General Obligation Bonds, State School Building Loans, Other Post Employment Benefits, Compensated Absences, COPS, Capital Leases and any other significant multiyear commitments).

Contributions to Restricted Programs

- An explanation is required if contributions to restricted programs for the budget year is greater than 10% from the prior year.

Retiree Health and Welfare Benefits Liability

- Requires information on the annual cost and method used to fund retiree health and welfare benefits. If health and welfare benefits are provided for retirees over the age of 65, requires information on the amount of any unfunded liability that is based on an actuarial report required by *Education Code* Section 42140.

Temporary Borrowings Between Funds

- Requires information on all transfers between funds accounted for as temporary borrowings, including the funds involved, the amount borrowed, estimated repayment date, and the purpose for the temporary borrowing.

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Criteria and Standards - continued

Status of Capital Projects

- Identify all capital projects that may have an impact on the General Fund/[CSSF] operational budget. For each capital project, provide a description of the capital project, estimated completion date, original project budget, original source of funding, and estimated cost overruns (if any), identifying the source of funding that will cover the cost overruns.

Contingent Liabilities

- Identify any known or contingent liabilities from financial or program audits, state compliance reviews, or litigation that may impact the budget.

*For COEs, the **budgeted revenue limit** has not increased or decreased by more than the change in the base revenue limit plus the change in population from the prior year.*

- *The calculation of the change in the base revenue limit (J-400BRL) plus population is included in the COE First Tier Review. The J-400BRL determines the weighted averages for the Juvenile Court Schools and County Community Schools, the Cal-SAFE Program, Other ADA Driven Programs, Other Non-ADA Driven Programs, Regional Occupational Centers and Programs (ROC/P), and Special Education. The percentages calculated are the standards for the Revenue Limit, and Salaries and Benefits Criteria.*

*For COEs, **salaries and benefits** have not increased by more than the county's change in base revenue limit per ADA, plus the change in base revenue limit plus population from the prior year.*

Analysis of the Status of Salary and Benefits Negotiations

- LEAs are asked to provide supplemental information on full time equivalents (FTEs), step and column adjustments, health benefits cost changes, cost of settled negotiations, or, if not settled, estimates of the cost of a 1% settlement.

Salary Settlement Notification

- The Criteria and Standards require that LEAs provide an analysis of the status of employee salary and benefits negotiations. Furthermore, if salary and benefits negotiations are not finalized, the Criteria and Standards specify that upon settlement, the school district/[COE] must provide the COE/[CDE] with a salary settlement notification which includes an analysis of the cost of the settlement and its impact on the operating budget. The public disclosure documents prepared in compliance with *Government Code* Section 3547.5 will satisfy this requirement.

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Criteria and Standards - continued

The governing board must certify to the validity of the salary and benefit analysis. The COE/[CDE] will review the analysis relative to the criteria and standards, and may provide written comments to the president of the governing board and the superintendent.

SECOND TIER REVIEW

A Second Tier Review is required if the First Tier Review triggers it or the COE/[CDE] requests it. A Second Tier Review is more comprehensive than the First Tier Review and requires the school district/[COE] to provide additional financial information. In addition to the criteria and standards detailed in the First Tier Review, the Second Tier Review requests information on the following items:

Revenue Limit¹—If budgeted revenue limit has increased or decreased by more than the change in base revenue limit per ADA plus the change in revenue limit ADA from the prior year, a written explanation is required.

Other Revenues—If federal, other state, or local revenues have increased or decreased by more than 10% from the prior year revenues, a written explanation is required.

Salaries and Benefits¹— If salaries and benefits have increased by more than the district's change in base revenue limit per ADA, plus the change in revenue limit ADA from the prior year, a written explanation is required.

Other Operating Expenses—If expenditures for books and supplies or services and other operating expenditures have increased or decreased by more than 10% or the change in base revenue limit per ADA plus the change in revenue limit ADA [*or the change in base revenue limit plus population*] (whichever is greater) from the prior year, a written explanation is required. If capital outlay and other outgo have increased or decreased by more than 40% from the prior year, a written explanation is required.

Other Financing Sources and Uses—If other financing sources or uses have increased or decreased by more than 40% from the prior year, a written explanation is required.

Trend Analysis—A trend analysis is required for ADA, operating revenues, operating expenditures, operating surplus or deficit, ending fund balance, and reserves designated for economic uncertainties.

1. Districts only (included in the COE first Tier Review)

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Criteria and Standards - continued

FUNDS REQUIRING CRITERIA AND STANDARDS REVIEW

Criteria and Standards reviews are not necessary for all funds. Following are the funds that require a Criteria and Standards review and the applicable review section(s) required:

General Fund/CSSF/ (J-201/J-401): First Tier Review (and Second Tier Review if indicated by the First Tier Review or requested by the COE/CDE/).

Other Funds (First Tier Review only)

Fund #	Title	Criteria		Supplemental Items		
		ADA	Deficit Spending	Change in Fund Balance	Components of Ending Fund Balance	Use of One-Time Resources
202/402/	Adult Education	X	X	X	X	X
203/403/	Cafeteria Special Revenue Fund		X	X	X	X
204/404/	Child Development		X	X	X	X
205/405/	Deferred Maintenance			X	X	X
206/406/	Pupil Transportation		X	X	X	X
209/409/	School Bus Emission Reduction		X	X	X	X
231/431/	Cafeteria Enterprise Fund		X	X	X	X
232/432/	Other Enterprise		X	X	X	X

[J-400BRL] CALCULATION OF THE CHANGE IN THE BASE REVENUE LIMIT (BRL) PLUS POPULATION (COEs only)

Form J-400BRL is a required component of the criteria and standards for COEs and is used to determine the standards that are needed to measure changes in the revenue limit and salaries and benefits criteria. Unlike school districts, a COE's budget is dependent on many programs that are funded at different revenue limit rates. To arrive at equitable standards for COEs, county office programs must first be weighted and factored in with the changes in population and COLA.

Completing the J-400BRL form is relatively simple since all of the information is extracted from other forms. However, the Analysis of Change in Special Education Funding section on the criteria and standards form (J-401CS, First Tier, Supplemental Information Section C) must be completed before the J-400BRL is prepared.

Information is extracted into six major sections: 1) Juvenile Court & Community Schools, 2) Cal-SAFE, 3) Other ADA Driven programs, 4) Other Non-ADA Driven programs, 5) Regional Occupational Centers/Programs, and 6) Special Education.

Sections 1 to 6

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Criteria and Standards - continued

- (Lines a to d) *Change in population is calculated by comparing budget and the estimated population for the prior year. The source of budget and prior year population is Form J-400A:*
- Juvenile Court & Community Schools (lines 2, 3, 4abc, 10, 11, and 12abc), Cal-SAFE (lines 6 and 14), Other ADA Driven Programs (lines 5, 7, 13, 15, 16, 18, 19, 21, 25, 26, and 27), and the Regional Occupational Centers/Programs (line 17).*
- (Lines e to h) *Change in COLA is calculated by comparing the budget and prior year revenue limit per ADA. The source of information is Form J-401RL:*
- Juvenile Court & Community Schools (line 41), Other ADA and Non-ADA Driven Programs (line 42), and the Regional Occupational Center/Program (line 43). For Special Education, the change in population and COLA for line 6h is extracted from Form J-401CS, First Tier, Supplemental Information Section G.*
- (Line j and l) *Budgeted revenues for the following programs are extracted from Form J-401RL:*
- Juvenile Court & Community Schools (lines 1 and 2), Other ADA Programs (lines 3, 5, 8, 9, 10, 19, 21, 23, and 24), and Other Non-ADA programs (lines 11, 12, 16, and 17).*
- (Line l) *Budgeted revenues for ROC/P are extracted from Form J-401R:*
- Regional Occupational Centers/Programs (Object 8311).*
- Section 7**
(Line 7b) *The calculated Revenue Limit Standards are brought forward to the Criteria and Standards, **Revenue Limit Criteria–Supplemental Information.***
- (Line 7c) *The calculated Salary and Benefits Standards are brought forward to the Criteria and Standards, **Salary and Benefits Criteria–Supplemental Information.***

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Criteria and Standards - continued

INTERIMS

In accordance with *Education Code* Section 42131[1240], school districts[COEs] are required to conduct a minimum of two Interim Reviews of their budgets during the fiscal year. The Criteria and Standards forms used in the Interims are similar in format to those used in the budget process but the applicable criteria and standards vary. As with budgets, the Interim Criteria and Standards include two levels of review: First Tier and Second Tier.

All LEAs are required to complete the First Tier Review for its General Fund[CSSF] which includes a certification that a Criteria and Standards Review has been conducted. A Second Tier Review is required if triggered by the First Tier Review or if requested by the COE[CDE].

FIRST TIER REVIEW

School districts[COEs] must conduct an Interim First Tier Review which includes a General Fund[CSSF] analysis of the following Criteria and Standards:

Fund and Cash Balance—If a multiyear projection indicates that the fund balance will not be positive at the end of the current and two subsequent fiscal years, or if a cash flow projection indicates that the cash balance will not be positive at the end of the fiscal year, a Second Tier Review is required.

The supplemental portion of the Interim First Tier Review includes General Fund[CSSF] information on:

Reserves are not less than the standard percentages as applied to total (unrestricted and restricted) expenditures, transfers out and uses, except as provided for in *Education Code* Section 33128. An Administrative Unit of a Special Education Local Plan Area may exclude the distribution of pass-through revenues to its participating members from its reserve calculation. Those Administrative Units choosing to exclude pass-through funds should consider the potential liability, pursuant to *Education Code* Section 56836.04, should such funds allocated to their SELPA members be found to have been expended for unauthorized purposes.

- The Designated for Economic Uncertainties is a reserve amount, set aside expressly for major unforeseen events, that would otherwise jeopardize the budget plan. Such a reserve is not for expenditures that are known or can be anticipated.
- “Restricted” funds are not legally available, and therefore should not be considered in the reserve computation [*except that for COEs, available reserves from the Juvenile Court/County Community Schools and Regional Occupational Centers/Programs may be included, up to applicable percentage of program*]

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Criteria and Standards - continued

expenditures. Funds designated as reserves for this purpose continue to be restricted for use only in those programs].

Components of Ending Fund Balance—Ensure that the sum of the components of the ending fund balance are not greater than the ending fund balance; adjust components as necessary.

Analysis of the status of salary and benefit negotiations—Provide information on full-time equivalents (FTEs), step and column adjustments, health benefit cost changes, costs of settled negotiations, or if not settled, estimates of the cost of a 1% settlement.

Salary Settlement Notification—The Interim Criteria and Standards First Tier Review requires that LEAs provide a status of their employee salary and benefit negotiations. Furthermore, if salary and benefit negotiations are not finalized at Interim time, upon settlement, districts/*COEs* must determine the cost of the settlement, including salaries, benefits, and any other agreements that change costs, and provide the COE/*CDE* with an analysis of the cost of the settlement and its impact on the operating budget. The governing board must certify to the validity of the salary and benefit analysis.

NOTE: To satisfy the above criteria, school districts/*COEs* may submit the materials developed to meet the public disclosure requirements of AB 1200 (*Government Code* Section 3547.5).

The COE/*CDE* will review the analysis relative to the Criteria and Standards, and may provide written comments to the president of the governing board and the superintendent.

Multiyear commitments—Identify all significant multiyear commitments for all funds that have occurred since budget adoption, and identify the resources used to service those commitments.

Contingent Liabilities—Identify any known or contingent liabilities that have occurred since budget adoption from financial or program audits, state compliance reviews, or litigation that may impact the budget.

Analysis of the status of other funds—Determine if there will be negative fund balances in any of the other funds at the end of the fiscal year. If any other fund has a projected negative fund balance, a complete financial statement must be completed from that fund.

Contributions to Restricted Programs—Provide a written explanation if the increase or decrease in projected contributions to restricted programs is greater than 5% from the Board Approved Operating Budget.

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Criteria and Standards - continued

SECOND TIER REVIEW

LEAs projecting that their fund balance may not be positive, or will be negative, at the end of the current or two subsequent fiscal years, or that their cash balance will be negative at the end of the current fiscal year must complete a Second Tier Review. A Second Tier Review is also required if the COE/*CDE* requests it. In addition to the Criteria and Standards detailed in the First Tier Review, the Second Tier Review requests information on the following items:

Average Daily Attendance (ADA)—If projected ADA has increased or decreased by more than 2% from the board approved operating budget, a written explanation is required.

Revenue Limit—If the projected revenue limit has increased or decreased by more than 2% from the board approved operating budget, a written explanation is required.

Other Revenues—If projected federal, other state, or local revenues have increased or decreased by more than 5% from the board approved operating budget, a written explanation is required.

Salaries and Benefits—If salaries and benefits have increased by more than 2% from the board approved operating budget, a written explanation is required.

Other Operating Expenses—If projected expenditures for books and supplies or services and other operating expenditures have increased or decreased by more than 5% from the board approved operating budget, a written explanation is required. If projected capital outlay and other outgo have increased or decreased by more than 10% from the board approved operating budget, a written explanation is required.

Other Financing Sources and Uses—If projected financing sources and uses have increased or decreased by more than 10% from the board approved operating budget, a written explanation is required.

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Interim Reports

GENERAL INFORMATION

Pursuant to *EC* Section 42131[1240], school district governing boards[*county superintendents*] are required to certify twice each fiscal year whether or not their school districts[*COE*] are able to meet their financial obligations for the remainder of the fiscal year and for the subsequent two fiscal years. These certifications, along with the accompanying documents, are referred to as the Interim Reports.

BUDGET ASSUMPTIONS

We strongly encourage districts[*COEs*] to document and include with their Interim Reports the budget assumptions used for the First Interim and the Second Interim Reports. Submission of this information is crucial to the reviewing agency and aids in assessing and determining compliance with the state adopted Criteria and Standards. Further, the reviewing agency may require this information. Additional information can be found in this manual in the chapter entitled Budget Assumptions.

CERTIFICATION TYPES

One of the following three certifications must be designated by the school district[*COE*] when certifying to their fiscal stability on the First and Second Interim Reports. Financial certification is not required for End of year Projections Reports.

- | | |
|-------------------|--|
| Positive: | Based upon current projections, the school district[<i>COE</i>] will meet its financial obligations for the current fiscal year and subsequent two fiscal years . |
| Qualified: | Based upon current projections, the school district[<i>COE</i>] may not meet its financial obligations for the current fiscal year or subsequent two fiscal years . |
| Negative: | Based upon current projections, the school district[<i>COE</i>] will be unable to meet its financial obligations for the current fiscal year or subsequent fiscal year . |

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Interim Reports - continued

REVIEWING AGENCY

The reviewing agency will confirm or reclassify the Interim certifications. COEs are responsible for reviewing Interim certifications for school districts and JPAs within their jurisdiction and are required to report to the Controller and SPI indicating the type of certification filed by districts. The CDE is responsible for reviewing Interim certifications for COEs and school districts for which the county board of education also serves as the district governing board.

REPORTING PERIODS

The First Interim Report shall cover the financial and budgetary status of the school district/[COE] for the period ending **October 31** (*EC* Section 42130[1240]).

The Second Interim Report shall cover the financial and budgetary status of the school district/[COE] for the period ending **January 31** (*EC* Section 42130[1240]).

Pursuant to *EC* Section 42131(e)[1240.2] the governing board of each school district/[COE] filing a qualified or negative certification for the Second Interim Report, or reclassified as qualified or negative by the county superintendent of schools/[SPI], shall provide to the county superintendent of schools/[SPI], the Controller, and the SPI no later than **June 1**, financial statement projections of the district's/[COE's] fund and cash balances through June 30 for the period ending April 30. The governing board of all other school districts/[COEs] are encouraged to develop a similar financial statement for use in developing the beginning fund balances of the district/[COE] for the ensuing fiscal year.

CRITERIA AND STANDARDS

School districts/[COEs] are required to use the Criteria and Standards adopted by the State Board of Education in managing their expenditures during the fiscal year. Additional information on Criteria and Standards for interim reports can be found in this manual in the Criteria and Standards chapter.

INTERIM REPORT FORMS

Forms J-201I through J-244I [J-401I through J-444I] – Statement of Revenues, Expenditures & Changes in Fund Balance (Required for the General Fund [County School Service Fund] and any other funds projecting a negative fund balance.)

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Interim Reports - continued

Definition of terms used on the Statement of Revenues, Expenditures and Changes in Fund Balance:

Original Budget is the current year budget adopted on or before July 1, or September 8 if you are on the dual budget adoption cycle.

Board Approved Operating Budget is the current approved operating budget. If the governing board has not approved any amendments to the budget, the Board Approved Operating Budget will be the same as the budget adopted on or before July 1, or September 8 if you are on the dual budget adoption cycle.

Actuals To Date represents the actual income received and expenditures paid as of the close of the interim reporting period.

Projected Year Totals represents the total projected income, expenditures and other activities for the entire year. It will include all required year-end accruals of revenues and expenditures.

Form J-251A/J-451A/—Average Daily Attendance (not required of JPAs)

Estimated P-2 Report ADA (if declining enrollment) represents the current year's estimated Second Period Report of Attendance (P-2 ADA). Use this column only if your district is projecting declining enrollment.

Estimated Revenue Limit ADA (Original Budget) represents the Revenue Limit ADA used as a basis for revenue limit funding for the original budget adopted by July 1, or September 8 (dual budget adoption cycle) for the current fiscal year.

Estimated Revenue Limit ADA (Board Approved Operating Budget) represents the Revenue Limit ADA used as a basis for revenue limit funding for the current approved operating budget for the current fiscal year.

Estimated Revenue Limit ADA (Projected Year Totals) represents the Revenue Limit ADA projected to be used as a basis for revenue limit funding for the current fiscal year.

J-251/J-451/ MYP-Multiyear Projection—All LEAs are required to submit, along with their interim, multiyear (current and two subsequent fiscal years) projections for their General Fund[*County School Service Fund*]. These multiyear projections must be submitted in three formats to show the unrestricted and the restricted General Fund separately and the unrestricted and restricted General Fund combined. Although multiyear projections are required, use of Form

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J-251/J-451/MYP is not. LEAs can use their own multiyear projection form with the approval of their reviewing agency. For additional information, please refer to the *J-200 Software User Guide*.

J-251RL/J-451RL/ Revenue Limit Summary (OPTIONAL)

Revenue Limit Summary (Original Budget) provides additional supporting information on the assumptions used to budget for Revenue Limit in the original budget adopted in July 1, or September 8 (dual budget adoption cycle) for the current fiscal year.

Revenue Limit Summary (Board Approved Operating Budget) provides additional supporting information on the assumptions used to budget for Revenue Limit in the current approved operating budget for the current fiscal year.

Revenue Limit Summary (Projected Year Totals) provides additional supporting information on the assumptions used to project Revenue Limit estimated for the current fiscal year.

J-250-Cash/J-450-Cash/ Actual and Projected Monthly Cash Flows—All LEAs are required to submit, along with their interim reports, a cashflow analysis of their General Fund/[CSSF] for the current fiscal year. Although submitting a cashflow analysis is required, use of Form J-250-Cash/J-450-Cash is not. LEAs can choose to use their own cashflow worksheet form upon approval by their reviewing agency.

Cashflow provides monthly detail by major object category of the receipt and disbursement transactions for the General Fund/[CSSF]. For the first interim cashflow, the actual receipts and disbursements from July 1 through October 31 are reported and the remaining months are estimated through the end of the fiscal year. For the second interim cashflow, the actual receipts and disbursements from July 1 through January 31 are reported and the remaining months are estimated through the end of the fiscal year.

By including accruals to the totals, current year revenues and expenditures by major object category on the cashflow form should generally agree with the total projected interim revenues and expenditures for the General Fund/[CSSF] for the same major object categories.

J-451JUV Juvenile Court and Community Schools Account—*This form must be completed by those county offices that choose to include Juvenile Court/County Community Schools funds in the Criteria and Standards reserves calculations. Additional information on this form can be found in this manual in the supplemental forms chapter.*

J-451ROP Regional Occupational Center/Program (ROC/P)—*This form must be completed for those county offices that choose to include ROC/P funds in the Criteria and Standards reserves*

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calculations. Additional information on this form can be found in this manual in the supplemental forms chapter.

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Matrix Report (If Applicable)

The CDE is required to annually report statewide financial information to the U.S. Department of Education, National Center for Education Statistics (NCES). While the CDE annually collects financial data from local education agencies (LEAs) in two formats, by object (as in the J-200/400/600 report series) and by program (as in the J-380/580/780 report series), the NCES report requires that the financial data be displayed **by object within program**. Until the standardized account cost structure (SACS) is fully implemented statewide, NCES has agreed to allow us to collect data through the Matrix forms from approximately twenty percent of the LEAs in California, then use that sample data to develop the annual NCES report. This sampling represents approximately eighty percent of the average daily attendance (ADA) in California.

The LEAs requested to submit a Matrix Report have been directly contacted. If you are not part of the known list of LEAs that regularly file a Matrix report, then you do not need to file one.

In addition to the LEAs directly contacted about submitting a Matrix, JPAs (due to the nature of their data) are given the option of filing a Matrix report rather than a J-780 Annual Program Cost Report (which is a separate set of software). If you have questions about whether or not you are required to file a Matrix report, contact your COE for further information. **Note: If a JPA is requesting an approved indirect cost rate, they will need to submit a J-780 rather than a Matrix.**

SOURCE OF DATA

The Matrix data is derived from the Adjusted Direct Costs in Column 3 of the J-380/*J-580* Annual Program Cost Report (which is a separate set of software), and from data in the J-201/*J-401*. The data in Column 3 of the J-380/*J-580* should agree with the cross-totals in the last column of the Matrix. The Expenditures and Other Financing Uses total of the J-201/*J-401* should agree with the totals across the bottom of the Matrix. If JPAs choose to file a Matrix, they should report the Adjusted Direct Cost in the Matrix that would have been reported in the J-780.

Since the Matrix data is derived from Column 3 of the J-380/*J-580*, all instructional costs are reported in the instructional programs and support costs are reported under the appropriate support program.

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Attachment A

Flexibility Transfers

Funded Categorical Programs Listed in Section 12.40 of the Budget Act of 2002

Budget Item	Program
6110-193-0001 (1)	Administrator Training and Evaluation (Staff Development)
6110-193-0001 (5)	Advanced Placement Teacher Training (Challenge Grant) Program (Staff Development)
6110-167-0001	Agricultural Vocational Education Incentive Grants
6110-131-0001	American Indian Early Childhood Education
6110-193-0001 (2)	Bilingual Teacher Training (Staff Development)
6110-151-0001	California Indian Education Centers
6110-203-0001	Child Nutrition Programs
6110-120-0001	Dropout Prevention and Recovery
6110-163-0001	Early Intervention for School Success
6110-128-0001	Economic Impact Aid
6110-181-0001	Educational Technology
6110-119-0001	Foster Youth Services
6110-124-0001	Gifted and Talented Education
6110-180-0001	Institute for Computer Technology
6110-197-0001	Intersegmental Programs
6110-126-0001	Miller-Unruh Basic Reading
6110-127-0001	Opportunity Classes and Programs
6110-193-0001 (3)	Peer Assistance and Review (Staff Development)
6110-111-0001 (1)	Pupil Transportation (Home to School)
6110-193-0001 (4)	Reader Services for Blind Teachers (Staff Development)
6110-116-0001 (2)	School Improvement, 7-12
6110-116-0001 (1)	School Improvement, K-6
6110-111-0001 (2)	Small School District Bus Replacement
6110-122-0001	Specialized Secondary Programs
6110-132-0001	Targeted Instructional Improvement Grants
6110-209-0001	Teacher Dismissal Apportionment
6110-108-0001	Tenth Grade Counseling
6110-224-0001	Year-Round Education Grants
6110-226-0001 (2)	Conflict Resolution *
6110-200-0001	Healthy Start *

The two programs marked with an asterisk () may only receive Flexibility Transfers in.

Unfunded programs for 2002-03 are not on this list.

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